

ग्रसाधारण

EXTRAORDINARY

भाग II--- लग्ड 3--- उपलग्ड (ii)

PART II—Section 3—Sub-section (ii)

प्राधिकार से प्रकाशित

PUBLISHED BY AUTHORITY

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No .147] NEW DELHI, MONDAY, FEBRUARY 22, 1971/PHALGUNA 3, 1892

इस भाग में भिन्न पृष्ठ संख्या वी जाती है जिससे कि यह झलग संकलन के रूप में रखा जा सके।

Separate paging is given to this Part in order that it may be filed as a separate compilation.

CENTRAL BOARD OF DIRECT TAXES

NOTIFICATION

INCOME-TAX

New Delhi, the 20th February 1971

- S.O. 1917.—In exercise of the powers conferred by Scction 295 of the Incometax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend the Incometax Rules, 1962, namely:—
 - 1. (1) These rules may be called the Income-tax (Amendment) Rules, 1971.
 - (2) They shall come into force on the 1st day of April, 1971.
- 2. In rule 12 of the Income-tax Rules, 1962 (hereinafter referred to as the principal rules), for sub-rule (1), the following sub-rule shall be substituted, namely:—
- '(1) The return of income required to be furnished under sub-section (1), or sub-section (2), or sub-section (3), or sub-section (4A) of section 139 shall,—
 - (a) in the case of a company, not being a company to which clause (c) applies, be in Form No. 1 and be verified in the manner indicated therein;
 - (b) In case of a person, not being a company and not being any other person referred to in clause (c), be in Form No. 2 and be verified in the manner indicated therein:

Provided that in the case of a person [not being a company or a co-operative society or a local authority, and not being any other person

referred to in clause (c)] whose total income as computed by such person-

- (i) does not exceed Rs. 15,000; or
- (ii) exceeds Rs. 15,000, but does not include any income chargeable to income-tax under the head "Profits and gains of business or profession".

the return of income may be furnished in Form No. 3 and shall be verified in the manner indicated therein;

- (c) in the case of a person [including a company whether or not registered under section 25 of the Companies Act, 1956 (1 of 1956)] in receipt of income derived from property held under trust or other legal obligation wholly for charitable or religious purposes, or in part only for such purposes, who claims exemption under Section 11, be in Form No. 3A and be verified in the manner indicated therein.'.
- 3. For rule 17 of the principal rules, the following rule shall be substituted. namely:-
- "17. Notice for accumulation of income by charitable or religious trusts.—Th~ notice to be given to the Income-tax Officer under sub-section (2) of Section 11 shall be in Form No. 10 and shall be delivered to him before the expiry of the time allowed under sub-section (1), or sub-section (2), of section 139, whether fixed originally or on extension, for furnishing the return of income."
 - In Appendix II to the principal rules,—
- (1) for Form No. 1, Form No. 2 and Form No. 3, the following Forms shall be substituted, namely: --

PERSONAL OF TATOMAKE

G. I. R. No
G, I. К. Ŋо,
under section 11] Previous Year(s) endir g
1)
†Amount of income or loss (If none, write 'NONE'). Show loss in Red Ink Rs.
ecurities
fession (Annexure B). If a registered firm. In unregistered firm or as.

separately under each head.

Give details on a separate sheet.

See page 5 for Notes.

	.	, Ç	-1 -			
•	4. Capital Gains:	(a) Relating to si (b) Relating to o (i) lands or b (ii) others:	ther capital	assets.		<u></u>
*;	5. Income from other Sources:	(a) Dividends: (b) Interest, other (c) Other items:	er than inte	rest on secur	ities:	
6.	. Aggregate of items I to	5:				
De	duct : Brought forward loss	of earlier year(s) (S	ee Note 2)			
	(a) arising in speculation(b) arising in any other by(c) relating to short term(d) relating to other capits	isiness or profession	i		Rs. Rs. Rs. Rs.	
		BALAN	CE			
_	Less: Amount deductible	under Chapter VI-	A (As show	n in Part II):	
		TOTAL INC	OME			
_	PART II—DEDUCTION	ONS UNDER CHA	PTER VI-	A OF INCO	ME-TAX	ACT, 1961
			Gross Amount	Qualifying Amount	Rate % of deduc- tion	Amount of deduction
	(See Note 3)	•	ī	2	3	4
τ. 2.	Donations (Sec. 80G) Profits & Gains from net taking (s) mainly employing etc. (Sec. 80H) Profits & Gains from price 801)	ng displaced persons,				
4.	Profits & Gains from newl trial undertakings or ship (Sec. 80J)	s or hotel business				•
5. 6.	Dividends from new indi- or ships or hotel business (Interest on certain serur (Sec. 80L)	Sec. 80K)				
7.	Dividends received :— (a) by a foreign company: (i) from a closely-held mainly engaged in a industry (ii) from any other dome (b) by a domestic company	Indian company by specified priority estic company				
В.	company (Sec. 80M) Royalties etc. received by (a) from certain persons of in India (Sec. 80MM)	arrying on business	:			
9.	(b) from certain foreign co Dividends received by Inc	ompanies(Sec. 80O)				
0.	certain foreign companies Profits and Gains from th	e business of publi-				
11.	cation of books (Sec. 80Q) Any other deduction	D)				
2.	Total deduction (Carried	to Part I)				
	*Give details on a separate See page 5 for Notes. Footnote,	sheet.				

	Particular	S		Amount
I. Interest on tax free sect	urities (Sec. 86A)		,,	
 Share in the income of [Sec. 86(1i1) & (v)] 	11 Urregistered firm or	an association	of persors.	
3. Dividends attributabele dividends (Sec. 235)	to agricultural income	of the compan	y paying the	
4. Other items, if any,				_ _ _
	TOTAL OF PA	ART III		
PART IV—SUMS NOT IN	ICLUDED IN PART	I AND CLAIN	MED TO BE	NOT TA X ABLI
Particu	lars	Amount	Reasons	why not taxable
	OF PART IV OF TAX DEDUCTED	AT SOURCE	AND ADVA	NCE TAX PAII
PART V—STATEMENT	OF TAX DEDUCTED		AND ADVA	
PART V—STATEMENT	OF TAX DEDUCTED		Advance tax p	
PART V—STATEMENT T (Tax deduction certific	OF TAX DEDUCTED 'ax deducted at source ates to be attached) Amount of tax	Date of P	Advance tax p	Amount
PART V—STATEMENT T (Tax deduction certific	OF TAX DEDUCTED 'ax deducted at source ates to be attached) Amount of tax		Advance tax p	Amount
PART V—STATEMENT (Tax deduction certific Particulars Interest on Securities Other Interest	OF TAX DEDUCTED 'ax deducted at source ates to be attached) Amount of tax	Date of P	Advance tax p	Amount
PART V—STATEMENT T (Tax deduction certific Particulars Interest on Securities	OF TAX DEDUCTED 'ax deducted at source ates to be attached) Amount of tax	Date of P	Advance tax p	Amount

*Give details.

Note—If the aggregate of the tax deducted at source and advance tax paid as shown in Part V falls short of the tax chargeable on the total income in Part I by more than Rs. 500, the amount of the net tax due should be paid to the credit of the Central Government within 30 days of furnishing this return. The payment may be made either directly into the Reserve Bank of India/State Bank of India/Treasury/Sub. Treasury on an appropriat, challan, or a crossed cheque for the amount may be drawn payable to the "Income-tax Department" and delivered together with an appropriate challan for the same amount, at the counter of the Income-tax office.

Pailure to pay the net tax due on the total income within 30 days of furnishing this return will entail the levy of penalty up to 50% of such tax.

PART VI—STATEMENT OF PARTICULARS RELEVANT FOR DETERMINING THE RATE OF TAX APPLICABLE ETC.

		(Answer 'Yes' or 'No')
1.	Is the company—	ŕ
	(i) an Indian company?	·
	(ii) a foreign company which has made the prescribed arrangements for the declaration and payment of dividends with in India?	ıra-
	[If the answer to enther (i) or (ii) is 'Yes', then furnish further particulars as in ite 2 to 4]	ems
2,	Is the company one in which the public are substancelially interested or a subside company referred to in Sec. 108(b)?	li ary •
	(If the answer is 'Yes', then attach a statement in support of the claim).	
3.	If the answer to item (2) is 'No', does the company claim to be covered by—	
	(i) Section 104(4)(1111)?	
	(ii) any notification issued under section 104(3)?	
	(iii) section 104(4) (a) ?	
	(iv) section 104(4 b) ?	·
4.	Is the company— (i) a Banking company?	
	(ii) an Investment company?	
	(iii) a Trading company?	
-	dividends within India.) (a) Date of the annual general meeting before which the accounts of the previous	ış
	year were laid.	·
	(b) Amount of the dividend declared, if any at the above general meeting	. Rs.——
	VERIFICATION	
	I,son/daughte (Name in block letters)	r/wife of
Sh	ribeing the	······
of.	solemnly declare that to the (Name of Company)	best of my
acc sho	owledge and belief the information given in this Return, and the Annexures as companying it, is correct and complete, that the amount of total income and ot own are truly stated and relate to all the previous years relevant to the assessment g on the 1st day of April, 19	her particulars
an	I further solemnly declare that no other income accrued or arose to or was rempany during the said previous years from any asset either in its own name or it yother person and that the company had, during the said previous years, no income.	in the name of o other source
	I further declare that, in my capacity as(designation)	
I a	m competent to make this Return and verify it on behalf of the campany. Signature of the Princi	
Da Pla	ace——————	

Important—Before signing the verification, the signatory should satisfy himself that the Return is correct and complete in every respect.

(Any person making a false statement in the Return shall be liable to prosecution under section 277 of the Income Tax Act, 1961 and on conviction be punishable with rigorous imprisonment which shall not ordinarily be for less than six months and may extend to two years).

- NOTES.— 1. If the income of any other person is includible in the total income under section 60, 61, 62 or 63 of the Income Tax Act, 1961 such income should also be shown separately in this Return under the appropriate heads.
 - 2. Brought forward loss under each category may be claimed for set off only to the extent of income of the same category included in the aggregate of items 1 to 5.
 - 3. Where a deduction under Chapter VIA has been claimed in the Return of a firm or association of persons, no deduction in respect of the same item shall be claimed in the Return of any partner of the firm or member of the association.
 - 4. All applicable entries and annexures must be filled in. If the space is not sufficient, please attach separate sheets.

ANNEXURE A-INCOME FROM HOUSE PROPERTY

Serial No.	*Address of Property	Gross annual value	Deducti annual	ion from l value	Net amount —(Col. 3		Do	eductions			Net income/ - loss
			Local taxes	Allowance for newly constru prop	minus Cols. 4&5)	Repairs	Collection charges	Interest on borrowing	Other items (Give details)	Total (Col. 7 †0))	(Col. 6
I	2	3	4	5	6	7	8	9	10	II	12

Aggregate income/loss
Less share of other co-owner(s)
Balance carried to Part I of the return

^{*}Also state where relevant—

(a) share if co-owner,

(b) proportion not used for own business or profession

ANNEXURE B—SECTION I
Particulars of Profits and Gains of business or Profession for the previous year ended 19...

1.		
	Profit or loss as per Profit and Loss Account (Show Loss in Red Ink)	Rs.
תת	: (DEDUCT, If the above figure is a loss)	
2.	Losses of earlier years debited in Profit & Loss Account	
	Any taxable profit or gain not included above	
3.	Reserve for bad debts	
4.		
5.	Reserves or provisions, not deductible	
6.	Interest credited to reserve or other funds	
7-	Expenditure of the nature of charity or presents	
8.	Income-tax, Surtax, Penalty, etc.	
9.	Expenditure of the nature of capital expenditure .	
10.	Depreciation and/or development rebate	
11.	Repairs and insurance of assets used partly for the purpose of the basiness or profession	
12.	Expenditure on scientific research or sums paid to any scientific research associa-	
	tion, etc.	
13.	Preliminary expenses	
4.	Expenditure on prospecting for and development of minerals	
5.	Entertainment expenditure exceeding the amount admissible under sec. 37(2) or (2A) or (2B)	
6.	(a) Expenditure on guest house exceeding the amount admissible under sec. 37(3) or (4)	
(b) Expenditure on advertisement or travelling exceeding the amount admissible	
(u/s 37(3) read with Rule 6A, 6B and 6D of the Income-Tax Rules, 1962	
- (c) Expenditure not allowable u/s 40A(3) read Rule 6DD of the Income-tax	
- 0		
_	Rules, 1962	
7∙	Sums not deductible u/s 40(a)(i), (ii), (iii), (iv), & (v)	
8.	(a) Expenses and allowances referred to in sec. 40(c)(i) & (ii)	
	(b) Expenditure referred to in sec. 40A(2)	
9.	Other expenditure not allowable u/s 28 to 44	
ο.	Loss on sale of assets as per books	
a.	Amount of profits chargeable under :	
- (a) Sec. 41(2) and (412A) (Balancing charge).	
(
	b) Sec. 41(1), (3) and (4)	
(
2.	b) Sec. 41(1), (3) and (4)	Rs.
2. 3.	b) Sec. 41(1), (3) and (4) Amount allowable to a Banking Company u/s 20(1) Total of items 1 to 22	Rs.
2. 23. ED	b) Sec. 41(1), (3) and (4) Amount allowable to a Banking Company u/s 20(1) Total of items 1 to 22 UCT: (ADD, if the above total is a negative figure)	
2. 23. ED	b) Sec. 41(1), (3) and (4) Amount allowable to a Banking Company u/s 20(1) Total of items 1 to 22 UCT: (ADD, if the above total is a negative figure) Income chargeable under heads other than "Profits and gains of business or pro-	
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22. EDD 24. 26. 27. 28. 29. 30. 31. 33. 33. 33. 33. 33. 33. 33	b) Sec. 41(1), (3) and (4) Amount allowable to a Banking Company u/s 20(1) Total of items 1 to 22 UCT: (ADD, if the above total is a negative figure) Income chargeable under heads other than "Profits and gains of business or profession" or which has already been charged to tax in an earlier year Repairs and insurance of assets used partly for the purposes of the business or profession claimed as reasonable under sec. 38(2) excluding amount referred to in sec. 40 (c) Expenses and allowances (other than depreciation), claimed as reasonable under sec. 40(c) (i) & (ii) and 40A(2) Admissible depreciation including unabsorbed depreciation Terminal allowance under sec. 32(1) (iii) Rehabilitation allowance (Sec. 33l) Expenditure on scientific research or sums paid to scientific research association etc. to the extent admissible under sec. 35 (a) Part of capital expenditure on patents or copyrights admissible under sec. 36(1)(ix) (b) Part of capital expenditure on family planning admissible under sec. 36(1)(ix) (a) Export markets development allowance (Sec. 35B) (b) Agricultural development allowance (Sec. 35C) Preliminary expenses to the extent admissible under sec. 35D Expenditure on prospecting for and development of minerals to the extent admissible under sec. 35E Profits on sale of assets as per books	
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22. ED 24. 25. 26. 27. 28. 29. 30. 31. 33. 33. 33. 33. 33. 33. 33	b) Sec. 41(1), (3) and (4) Amount allowable to a Banking Company u/s 20(1) Total of items 1 to 22 UCT: (ADD, if the above total is a negative figure) Income chargeable under heads other than "Profits and gains of business or profession" or which has already been charged to tax in an earlier year Repairs and insurance of assets used partly for the purposes of the business or profession claimed as reasonable under sec. 38(2) excluding amount referred to in sec. 40 (c) Expenses and allowances (other than depreciation), claimed as reasonable under sec. 40(c) (i) & (ii) and 40A(2) Admissible depreciation including unabsorbed depreciation Terminal allowance under sec. 32(1) (iii) Rehabilitation allowance (Sec. 33B) Expenditure on scientific research or sums paid to scientific research association etc. to the extent admissible under sec. 35 (a) Part of capital expenditure on patents or copyrights admissible under sec. 35(b) Part of capital expenditure on patents or copyrights admissible under sec. 36(1)(ix) (a) Export markets development allowance (Sec. 35B) (b) Agricultural development allowance (Sec. 35C) Preliminary expenses to the extent admissible under sec. 35D Expenditure on prospecting for and development of minerals to the extent admissible under sec. 35E Profits on sale of assets as per books Any other allowable expenditure Development rebate admissible (Sec. 33) Development allowance admissible (Sec. 33A) (Give details in Form No. 5A)	A
22. 23.	b) Sec. 41(1), (3) and (4) Amount allowable to a Banking Company u/s 20(1) Total of items 1 to 22 UCT: (ADD, if the above total is a negative figure) Income chargeable under heads other than "Profits and gains of business or profession" or which has already been charged to tax in an earlier year Repairs and insurance of assets used partly for the purposes of the business or profession claimed as reasonable under sec. 38(2) excluding amount referred to in sec. 40 (c) Expenses and allowances (other than depreciation), claimed as reasonable under sec. 40(c) (i) & (ii) and 40A(2) Admissible depreciation including unabsorbed depreciation Terminal allowance under sec. 32(1) (iii) Rehabilitation allowance (Sec. 33l3) Expenditure on scientific research or sums paid to scientific research association etc. to the extent admissible under sec. 35 (a) Part of capital expenditure on patents or copyrights admissible under sec. 35(b) Part of capital expenditure on patents or copyrights admissible under sec. 36(1)(ix) (a) Export markets development allowance (Sec. 35B) (b) Agricultural development allowance (Sec. 35C) Preliminary expenses to the extent admissible under sec. 35D Expenditure on prospecting for and development of minerals to the extent admissible under sec. 35E Profits on sale of assets as per books Any other allowable expenditure Development rebate admissible (Sec. 33A) (Give details in Form No. 5A) Total of items 24 to 38	A
22. ED 24. 25. 26. 27. 28. 29. 30. 31. 33. 33. 33. 33. 33. 33. 33	b) Sec. 41(1), (3) and (4) Amount allowable to a Banking Company u/s 20(1) Total of items 1 to 22 UCT: (ADD, if the above total is a negative figure) Income chargeable under heads other than "Profits and gains of business or profession" or which has already been charged to tax in an earlier year Repairs and insurance of assets used partly for the purposes of the business or profession claimed as reasonable under sec. 38(2) excluding amount referred to in sec. 40 (c) Expenses and allowances (other than depreciation), claimed as reasonable under sec. 40(c) (i) & (ii) and 40A(2) Admissible depreciation including unabsorbed depreciation Terminal allowance under sec. 32(1) (iii) Rehabilitation allowance (Sec. 33B) Expenditure on scientific research or sums paid to scientific research association etc. to the extent admissible under sec. 35 (a) Part of capital expenditure on patents or copyrights admissible under sec. 35(b) Part of capital expenditure on patents or copyrights admissible under sec. 36(1)(ix) (a) Export markets development allowance (Sec. 35B) (b) Agricultural development allowance (Sec. 35C) Preliminary expenses to the extent admissible under sec. 35D Expenditure on prospecting for and development of minerals to the extent admissible under sec. 35E Profits on sale of assets as per books Any other allowable expenditure Development rebate admissible (Sec. 33) Development allowance admissible (Sec. 33A) (Give details in Form No. 5A)	

^{*}Give details on a separate sheet.

NOTES—I. If the accounts are kept on the mercantile system of accounting, a copy of the Manufacturing Account or Trading Account, the Profit and Loss Account and Balance Sheet must be attached. If the accounts are kept on any other system, a description of the system should be given and a copy of any statement which corresponds to the Profit & Loss Account and Balance Sheet in the mercantile accounting system must be attached.

A copy of the Auditor's Report under section 227 of the Companies Act, 1956 must also be attached.

- 2. Where the company has speculation business, besides any other business or profession, particulars as at items 1 to 40, so far as may be relevant, should be furnished separately in respect of the speculation business.
- 3. Where there is unabsorbed development rebate of a past year, eligible for deduction from the current year's income, this may be deducted if, and to the extent that there is a positive income after set off of unabsorbed loss and unabsorbed depreciation.

ANNEXURE B-SECTION 2-DEPRECIATION AND DEVELOPMENT REBATE

Statement of particulars required under Section 34(1)

No. assets	down value of esxisting assets assets cost of additions, a terations etc.	of user (Classify as A,B or C)*	Written down value of assets sold, discarded etc.	Amount (Col.3 minus		Total No. of number work of days doul worked shif Tripl shift	ed normal ole depreciation it/ claimed e	Extra Shift on allowance claimed Double Shift/ Triple Shift or in the case of approved hotels, ext depreciatio allowance	ment Rebate claimed (also in- dicate rate%)	Remarks@@
I 2	3	4	5	6	7	8	9 10	11	12	13

Total

Total Depreciation claimed (Col. 10+11)

Total Development rebate claimed (Col. 12)

*A-180 days or more.

B-More than 30 days but less than 180 days.

C-30 days or less.

This column need be filled in only where the return relates to the assessment year 1969-70 or any earlier year.

**Prefix D. S./T. S.

@Prefix I.D/N.D.

@@Depreciation which is not admissible as a deduction u/s 37(4)(ii) or section 40(a)(v) or section 40(e)(ii) should be excluded from this statement.

ANNEXURE C

Return of Particulars to be furnished under section 133 of the Income-tax Act, 1961

Particulars of persons to whom the Company has previous year(s) rent, interest, commission toyalty, brokerage or annuity (not being an annuity taxable under the head ""Salaries" exceeding Rs. 400 and particulars of all such payments.

Sl. No.	I. Name and address of payee o.		Amount pald		In the case of payment to a non-resident whether tax hasbeen deducted at source and paid to the credit of the Central Govt,
1	2	3	4	5	6

- Notes.—1. Where the company is a trustee or agent particulars of the names and addresses of the persons for or of whom the company is trustee or agent should be furnished separately.
 - 2. A dealer, broker or agent of any person concerned in the management of a Stock or Commodity Exchange should furnish a statement of the names and addresses of all persons to whom he or the Exchange has paid in the previous year any sum or aggregate sums (a) in excess of Rs. 2,000 by way of "difference" and, (b) in excess of Rs. 10,000 in connection with the transfer, whether by way of sale, exchange or otherwise, assets, or on whose behalf or from whom he or the Exchange has received any such sum, together with particulars (Amount, date, etc.) of all such payments and receipt.
 - 3. Where the Company is not one in which the public are substanially interested or a subsidiary company of such a company (where more than 50 per cent of the equity share capital of the subsidiary company is held by the holding company), statement of the gifts made by the Company during the previous year(s) should be furnished separately, giving the name(s) and address(cs) of the done(s), cate(s) of gift(s), particulars of property gifted and its value.

RETURN OF INCOME

FORM NO. 2 Income-tax Act, 1961	G. I. R. No
[Rule 2(1) (b)]	
[For persons other than (a) companies and	(b) those claiming exemption under i section 11.]
ASSESSMENT YEAR 1919	
Name	
Residence	resident / non-resident

	Het	¤d of	Income								(if r	ount of me or loss tone, write ne'). Show in red ink
I,	Salaries (Annexure 1)					•						
†2.	Interest on Securities		Governme Others	ent Se	curitie	s .						
3.	Income from House P	roper	ty (Annex	ure 2)) ,	,		<u>-</u> -				
spe sho	Profits & Gains of Buincome or loss from culation business but be stated sepaely against (a), (b) c)	(a) *(b) *(c)	or Profes Own busi Share in t Share in association	ness of the Pr	or Prof ofits of rofits	farea of an	gistere unreg	d firi ister	n ed f	irm als.	or	
†5.	Capital Gains :	٠.	Relating Relating to (i) lands (ii) other	or bu	er cap	ital as	sets:		hcrei	n		
16.	Income from other sources:	(b) (c)	Dividend Interest of Annuity of Other iter	other ton						ec.	280-Γ))
7.	Aggregate of items 1 to	0 6	,				-		-			
Dedu	ct: Brought forward lo (a) arising in spect (b) arising in any of (c) relating to show (d) relating to other	alation other ot term	n business business o n capital a	or pro		1 ,					••	
					BAL	ANC	Ε.		 -			
Less	: (i) Amount deduction (ii) Amount of Art Note 3)				deduct	•	der Se		30-Ó		e .	

See Page 5 for Notes.

PART II—DEDUCTIONS UNDER CHAPTER VI-A OF INCOME-TAX ACT, 1961

		Gross amo u nt	Qualify- ing amount		Amount of deduction
	(See Note 4)	I	2	3	4
* ₁ ,	Life insurance premiums, contributions to				
2.	provident fund, etc. (Sec. 80-C) Expenditure on medical treatment of handi- capped dependants (Sec. 80-D)				
3-	Payments for securing retirement annuities (Sec. 80-E)				
4. 5.	Educational expenses incurred by a resident non-Indian citizen (Sec. 80-F) Donations (Sec. 80-G)				
6.	Profits and gains from new industrial undertakings mainly employing displaced persons, etc. (Sec. 80-H)				
7-	Profits and gains from newly established in- dustrial undertakings (Sec. 80-J)				
8.	Dividends from new industrial undertakings or ships or hotel business (Sec. 80-K)		 -		
9.	Interest on certain securities, dividends, etc. (Sec. 80-L)				
10.	Income of co-operative societics (Sec. 80-P)				
11.	Dividends from co-operative societies (Sec. 86	o-Q)	· <u>-</u>		
12.	Profits and gains from the business of publications of books (Sec. 80-QQ)				
13.	Remuneration from certain foreign sources in case of professors, teachers, etc. (Sec. 80-R)				
14.	Professional income from foreign sources in the case of an author, playwright, artist, etc. (Sec. 80-RR)				
15.	Compensation for termination of managing agency, etc. (Sec. 80-S)				
16.	Long-term capital gains relating to— (i) Lands or buildings or any rights therein - (ii) Other assets (Sec. 80-T)				
17.	Deduction in the case of blind or physically handicapped individuals (Scc. 80-U)				
* 18.	Any other deduction				
19.	Total deduction (Carried to Part I)				
PAR	I III—STATEMENT OF SUMS INCLUI OF WHICH INCOME TAX IS NOT PA BATE OR DEDUCTION OF INCOME-1	YABLE C	TOTAL IN OR WHICH	COME IN QUALIFY	RESPECT Y FOR RE-
	Particulars				Amount
Ι.	Interest on tax-free securities (Sec. 86-A)				
* 2.	Share in the income of an unregistered firm of body of individuals [Sec. 86(iii) & (v)]		clation of pe	rsons or a	
3.	Dividends attributable to agricultural income dividends (Sec. 235)	of the	company p	aying the	. ——
* 4.	Other items, if any				
	Total of Part III ,	•	· ·		

Give details.

	RT IV—SUMS	NOT I	NCLUD		PART I ANT XABLE	CLAIN	MED TO BE	NOT
	Particulars			· <u> </u>	Amount]	Reason why r	not taxab le
	FOTAL OF PAR	T IV	·					
	-STATEMEN							TAX PAII
	Partic	ulars			Amount of	Date o	of Payment	Amount
Salaries Interest of Other Interest of Dividend Any other	ls							
Any ome	i income .	•	· . Тотаі				TOTAL	-
Note:	If the aggregat falls short of th the amount of within 30 days into the Reser appropriate ch 'Income-tax D same amount,	ne tax cha the net to s of furnisive Bank nallan, or Departmen	rgeable ax due s shing the of Ind a crosse at' and	on the hould be returned by the hould be retur	total income in the paid to the paid to the name in The payme Bank In life, for the amount of the together w	n Part I credit on may large the may large the	by more the fithe Central be made either/Sub-Treas be drawn page	an Rs. 500 Governmenther directly ury on an ayable to the
F	ailure to pay th will entail the	e net tax levy of p	due on t enalty u	he total pto 50	l income withi	n 30 day	s of furnishin	g this return
PART 1	IV—STATEM	ENT O	F PART	ICULA	RS REQUIR	ED UN	DER SECTI	ON 139(6)
(i)	Address of the Address(es)	principal	place of	busines	s or profession	ı in India		
(b) To b	e filled in by	Hindu und	di vi ded f	amilies	only:			
Sl. No.	Names of me	ous year,				lonship atra'	Age at the end of the previous ye	Remarks

Name & address of the firm/association of per-partner/minor/sons/body of individuals member	State if any part- ner/minor is spouse/child of any other partner	Address of the partner/minor member	
Important: Where the assessee is a firm a assessment year, a declaration	eeking continuance of a should be attached	of registration grain Form No. 12	anted for an earlier
	VERIFICATION		
I,	Name in Block Lette	son/d	aughter/ wife of
Shri(Name	of father/husband)	lemnly declare t	that to the best of
may knowledge and belief the information accompanying it is correct and complete shown are truly stated and relate to all the mencing on the 1st day of April, 19	, that the amount one previous years re	f total income a	nd other particular
I further solemnly declare that no of the family/the firm/the co-operative societ local authority/	les/the association of my/its on, and that I/the duals/the local autho	f persons/the bod family/the fir	ly of individuals/the .during the said's own m/the co-operative
I further declare that I am makingand that I am compe			
Date	Sig	nature	
Important: Before signing the verification correct and complete in eve	n the signatory shour	ıld satisfy himsel	f that the return i
(Any person making a false state section 277 of the Income-tax imprisonment which shall no two years)	ment in the Return Act, 1951 and on co	nviction be punis	shable with rigorous
Notes=			
1. If the income of any other re	erson includibl	e in your total	income under th

- 1, If the income of any other person is includible in your total income under the provisions of sections 60, 61, 62, 63 or 64 of the Income-tax Act, 1961, such incomes should also be shown separately in this return under the appropriate heads
- 2. Brought forward loss under each category may be claimed for set off only to the extent of inco ne of the same category included in the aggregate of items τ to 6.
- Attach the counterfoils A ofnnuity Deposit Certificates and Statement in Form 'E' under the Annuity Deposits Scheme, 1966.
- 4. Where a deduction under Chapter VIA has been claimed in the Return of a firm association of persons or body of individuals, no deduction in respect of the same item shall be claimed in the Return of any partner of the firm or member of the association or body.
- 5. All applicable entries and annexures must be filled in. If the space is not sufficient please attach separate sheets.

	ANNEXURE-I—SALARIES
I.	Name and address of the Employer
2.	Total amount of salary, wages, etc. including cash allowance to the extent these are not exempt from tax
3.	Value of accommodation provided by the employer free of rent or at a oncessional rent
4.	Perquisite value of motor car or other conveyance provided by the employer,
5.	Perquisite value of domestic or personal services etc., provided by the employer
6.	Any other amount chargeable under 'Salaries' (Give details)
	Gross Salary .
De	duct expenditure on :
	(a) Books [Sec. 16(i)]
	(b) Entertainment [Sec. 16(ii) Rs
	(c) Profession tax, etc. [Sec. 16(iii)] Rs
	*(d) Travelling [Sec. 16(iv)]
	Where conveyance is maintained:
	(i) Category of conveyance (Indicate whether motor car/ motor cycle/scooter/per moped)
	 (ii) No.of Calendar months (including part months) during which the conveyance was used for the purpose of employment in the previous year.
	(e) Other items if any (give details) [Sec. 16(v)] Rs
Ne	amount under the head 'Salaries'

^{*}An employee receiving conveyance allowance is not entitled to this deduction.

ANNEXURE 2-INCOME FROM HOUSE PROPERTY

Serial No.	• Address of property	Gross annual value	Deducti annual		Net amount - (Col. 3		:	Deductoins	S	in	Net acome/loss
		, and	Local Taxes	Allowance for newly constructe self. occur	minus Cols. 4&5		Collection charges	Interest on borrowing	items	Tetal (Col. (Col. 7 to1c)	6 n.iuus II)
1	2	3	4	5	6	7	8	9	10	11	12

		_	
reiste	whate	relevan	nt

- (a) there, if co-owner,
- (b) proportion not used for own business or profession.

Aggregate income/loss Less share of other co-owner(s)

Balance carried to part I of the return

ANNEXURE 3—SECTION 1

1. Profitorloss as per profit and loss account (Show loss in Red ink) ADD: (DEDUCT, if the above figure is aloss) 2. Losses of earlier years debited in profit & Loss Account 3. Any taxsole profit or gain not included above 4. Reserve for bad debts 5. Reserves or provisions, not deductible 6. Interest credited to reserve or other funds 7. Expenditure of the nature of charity or presents 8. Income-tax, penalty, etc. 9. Expenditure of the nature of capital expenditure 10. Deprecition and/or development rebate 11. Repairs and insurance of assets used partly 12. Expenditure on prospecting for and development of minerals 13. Entertainment expenditure exceeding the amount admissible u/s 37(2) or (2A) 14. (a) Expenditure on guest house exceeding the amount admissible under sec. 15. 37(3) or (4) 16. (a) Expenditure on guest house exceeding the amount admissible under sec. 17. Sums not deductible under sec. 40(a) (b) Expenditure on admissible u/s 47(3) read with Rule 6A,6B and 6D of the Income-tax Rules, 1962 17. Sums not deductible under sec. 40(a) (b) (ii), (iii), (iii), (iv) & (v) 18. (a) Interest, salary, comission, etc. to partners [Sec. 40(b)] 19. Dependiture referred to in sec. 40A(2) 20. Other expenditure not allowable under sec. 28 to 44 21. Loss on sale of assets as per books 22. Amount of profits chargeable under 23. Income chargeable under heads other than "Profits and gains of business or profession" or which as already been charged to tax in an earlier year 14. (a) Repairs and insurance of assets used partly for the purposes of the business or profession allowables under sec. 38(2) 24. (a) Expenditure on scientific research or sums paid to scientific research or profession allowance (Sec. 33B) 25. Amount of profits claimed as reasonable under sec. 38(2) 26. Desponditure on scientific research or sums paid to scientific research association etc. to the extent admissible under sec. 35(2) 26. Desponditure on scientific research or sums paid to scientific research association etc. to the extent admissible unde	_	Particulars of profits and gains of business or profession for the previous year	nded
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AND DESCRIPTION AND THE PROPERTY OF THE PROPER	_	Total of itmes as to as	
NET PROFIT (OR LOSS) CARRIED TO PART I OF THE RETURN		10tal of times 23 to 35	
NET PROFIT (OR LOSS) CARRIED TO PART I OF THE RETURN	_		
(Item 22 minus item 36)		(Item 22 minus item 36)	

^{*}Give details on separate sheet.

- Notes 1. If the accounts are kept on the mercantile system of accounting, copy of the Manufacturing Account or Trading Account, the Profit and Loss Account and Balance Sheet must be attached. If the accounts are kept on any other system, description of the system should be given and a copy of any statement which corresponds to the Profit and Loss Account and Balance Sheet in the mercantile accounting system must be attached.
 - If the accounts are autited, a copy of the Autitor's report together with a statement of audited accounts should be attached.
 - 2. Where the assessee has speculation business, besides any other business or profession particulars as at items 1 to 37, so far as may be relevant, should be furnished separately in respect of the speculation business.
 - 3. Wherethere is unabsorbed development rebate of a past year, eligible for deduction from the current year's income, this maybe deducted if, and to the extent that, there is a positive income after set off of unabsorbed loss and unabsorbed depreaciation.

ANN EXURE 3—SECTION 2—DEPRECIATION AND DEVELOPMENT REBATE

Statement of particulars required under Section 34(1)

erial No.	Description of assets	down value of	Period of use (Classify as A. B or C)*		Net Amount (Col. 3 minus Col. 5)	Prescribed rate of depriecia- tion%	Total number days of worked	No. of days worked double d shift/ triple shift **	nirmal lepreciation claimed	Extra Shift a allowance claimed Double Shift Triple Shift **	Develop- ment Rebate claimed (also in- dicate rate %	Remarks
	2	3	4	5	6	7	8	9	10		 I2	13

TOTAL

Total Depreciation claimed (Col. 10-11)

Total Development rebate claimed (Col. 12)

₹A-180 days or more.

B-More than 30 days but less than 180 days.

C-30 days or less

%This column need be filled in only where the return relates to the assessment years 1969-70 or any earlier year.

**Prefix D. S./T. S.

@Prefix I. D./N. D.

Depreciation which is not admissible as a deduction under section 7(4)(ii) or section 40(a)(v) should be excluded from this statement.

ANNEXURE 4

Return of particulars to be furnished under section 133 of the Income-Tax Act 1961

Statement of names and addresses of all persons to whom the assessee had pa'd n the previous year (s) rent, interest, commission, royalty or brokerage or any annuity (not being an annuity taxable under the head "Salaries") exceeding Rs. 400 and marticulars of all such payments.

.S1. :No.	Name and address of the payer	Nature of payment	Amount paid	Date of payment	In the case of a payment to a non-resident whether tax has been deducted at source and paid to the credit of the Central Government.
ıI	2	3	4	5	6

Notes .:

- 1. Where the assessee is a trustee, guardian or agent, particulars of the names and addresses of the persons tar of of whom the assessee is trustee, guardian or agent should be furnished separately.
- 2. A fleaker, broker or agent or any person concerned in the management of a Stock or Commodity Exchange should furnish a statement of the names and addresses of all persons to whom he or the Exchange has paid in the previous year any sum or aggregate sums (a) in excess of Rs. 2,000 by way of 'differences' and (b) in excess of Rs. 10,000 in connection with the transfer, whether by way of sale, exchange or otherwise, of assets or on whose behalf or from whom he for the Exchange has received any such sum, together with particulars (amount, date, etc.) of all such payments and receipts.
- 3. A statement of gift(s) made by the assessee during the previous year(s) 15

should be furnished separately, giving name(s) and address(es) of the donee(s) date(s) of gift(s), particulars of property gifted and its value.
RETURN OF INCOME
FORM NO. 3 G.I.R. NO
Income-tax Act, 1981
[Rule 12(1)'(b)']
[For persons (other than companies, co-operative societies, local authorities and those claiming exemption under section 11) whose (a) total income does not exceed Rs. 15,000 or (b) total income exceeds Rs. 15,000 but who have no income under the head "Profits and gains of business or profession".]
ASSESSMENT YEAR 19 19 Previous Year(s) ending
Name
Address: Office:
Residence:
Status (Individual, H.U.F., etc.)
Whether resident/resident but not ordinarily resident/non-resident

PART I-STATEMENT OF LOCAL INCOME *

Head of Income	: 		@ Amou or loss "NONE in Red	(if none '''). Sho	. Write
1. Salaries (Annexure 1)					
		₹s ₹s			
3. Income from House Property (Anne.	xuie 2).				
4. Profits and gains of business or professi (a) Own business or profession (attach A/b, P & L A/c and Balance Sight and Balance Sight are supported by the support of the support of a register of persons or body of individuals from speculation business from speculation business parately against (a), (b) and (c)	ch copy of Tr hect and State come). red firm ered firm or a uals. [Any in ness should	ement association acome or			
5. Capital Gains: (a) Relating to short- (b) Relating to other					
**6. Income from other sources: (a) Di Deduct: Collection charges Interest on borrowings Bal		88	Rs	Rs.	••••
(b) Annuity or commuted value (c) Interest or other items	of annuity (Sec. 280-D)	Rs	Rs. Rs. Rs.	
7. Aggregate of items 1 to 6					
Deduct: Broughtforward lcas of earl	ies 3681 (8) (Se	e. 72 to 78)	· -		
BALANCE					-i 766-1i
Less (i) Amount deductible (See Part II) (ii) Amount of Annuity Deposits (Se	:c. 280-0)			Ra. Rs.	• • • •
TOTAL INCOME	-				
PART II—DEDUCTIONS UNDER	CHAITIF	VI-A OF II	CCME-TAX	ACT,	961
	Gross amount (1)	Qualifying amount (2)	Rate % of deduction (3)	Amour deduc	tio n
*I. Life insurance premiums, contributions to Provident Funds, etc. (Sec. 8oC). *2. Dionations (Sec. 8oC). 3. Dividents from new industrial undertakings (Sec. 8oK). 4. Interest on certain securities, dividends etc., (Sec. 8oL). *5. Other items, if any.					
6. Total deduction (carried to Part I)					

^{*} If the income of any other person is includible in your total income under section 60. 61,62,63 or 64 of the Income-tax Act. 1961, such income should also be shown separately in this. Return under the appropriate heads.

[@] In the case of a resident assessee particulars of foreign in come, if any, should be given: separately under each head.

*** Give details on a separate sheet.

PART III—STATEMENT OF SUMS INCLUDED IN TOTAL INCOME IN RESPECT OF WHICH INCOME-TAX IS NOT PAYABLE OR WHICH QUALIFY FOR REBATE OR DEDUCTION OF INCOME-TAX

	Particulars			Amount
 Interest on tax-free Share in the incom or a body of indiv Other items, if any 	e of an unregiste iduals[Sec.86(ii	ered firm or an assoc	iation of persons	
Total	of Part III .		· · · ·	
PART IV—SUMS NO	T INCLUDED	IN PART I AND C	LAIMED TO BE	NOT TAXABLE
Particu	lars	Amount	Reason wh	ny not taxable
			_	
TOTAL of PART	IV			
PART V—STATEME	NT OF TAX D	DEDUCTED AT SO	URCE AND AD	VANCE TAX PAID
	deducted at sou	rce es to be attached)	Advance	tax paid
Particu	lars	Amount of ta	x Date of payr	nent Amount
Salaries Interest on securities Other interest Dividends Any other income				
	Total		Total	
amount of the 1 30 days of furn: Bank of India or a crossed ch and delivered to of the Income Failure to	the tax chargeable tax due shoul is hing this return / State Bank of leque for the amogether with an -tax Office.	e on the total income do be paid to the cited in. The payment may India/Treasury/Subount may be drawn pappropriate challan due on the total incoming the contract of the total incoming the challan due on the total incoming the challan due to the total incoming the challan due to the total incoming the challand due to the challand due	in Part I by more it of the Central be made either din Treasury on an asyable to the Incorporation the same amount within 20 days	te than Rs. 500, the Government within early into the Reserve appropriate challs appropriate the counter that the counter that the counter the counter that the
		penalty up to 50% o		
(To be completed who	re the assessee is	RTICULARS REQ a firm/association o or or body/minor adn	f persons/body of	f individuals/partner
Name and address of	Name of each partner/minor /member	State if any part- ner/minor is spouse/child of	Address of the partner/minor/member	Extent of share in the firm/ass- ociation of persons/body

VERIE	ICA	TION
-------	-----	------

	I,(Name in block letters	· · · · · · · · · · · · · · · · · · ·			son/daug	thter/wife	of
Shri	(Name of father/h						of my
comp	ledge and belief the information given in t inying it is correct and complete, that the uly stated and relate to all the previous ye first day of April, 19.	his Retur	of total inc	ome a	nd other p	articulars s	ho wn
famil	I further solemnly declare that no other i y/the nrm/the association of persons/the b during	odv ofin	dividuals/				
its/	name or in thename of any other person, a dividuals/. ther source of income.	nd that	*h~fo- 127	ich a fir	on Jehn Once	adation/th-	's
	I further declare that I am making thi	is return	in my car	pacity	A8		
com	petent to make this return and verify it.	• • • • • • • •				, and that	Iam
	e			Signat	ure		
Imp	ortant.— Before signing the verification, t is correct and complete in all re	the signatespects.	ory shoul	d satis	fy himsel	f that the	return
tion men	(Any person making a false statement in 277 of the Income-tax Act, 1961, and on t which shall not ordinarily be for less	conviction	on be pur	nishabl	le with ris	gorous imt	oriso n-
_	ANNEXU	JRE I-	SALARI	ES			
ı.	Name and address of the Employer						
	**********************			.	• • • • • • • •		
							Rs.
2.	Total amount of salary, wages, etc, includes are not exempt from tax.	ludin g ca	hs allows	ince to	the exter	`t	
3-	Value of accommodation provided by the sional rent	employe	r free of r	ent or a	et a conces		
4.	Perquisite value of motor car or other con	nveyance	provided	by the	employer		
5.	Perquisite value of domestic or personals				the emplo		
6.	Any other amount chargeable under "S	яталтев (•	•	·	
			C	Gross S	Salary		
De	duct expenditure on— (a) Books [Sec. 16(i)]. (b) Entertainment [Sec. 16(ii)] (c) Profession tax, etc. [Sec. 16'iii)] *(d) Travelling [Sec. 16(iv)] [Where conveyance is maintaine						
	(i) Category of conveyance. (Indicate whether motor of other moped) (ii) No. of calendar months (during which the conveyance of employment in	car/moto includin; nce was u	r cycle/sc g part mo sed for the	ooter/ onths) e pur-]		
	(e) Other Items, if any (Give detail	s) .			Rs		
	· -		Total		Rs		
	Net amount under the head 'Salaries'			•••••		Rs	

^{*}An employee receiving conveyance allowance is not entitled to this deduction.

ANNEXURE 2-INCOME FROM HOUSE PROPERTY

			Deduction annual v					Deduc	ctions 		_
Serial No.	*Address of Property	Gross annual value	Local Taxes	Allowance for newly construct- ed property/ self occupied property	Net Amount (Col. 3 minus Cols. 4 & 5)	Repairs	Collection charges	Interest on bor- rowings	Other items (Give details)	Total (Col. 7 to 10)	Net Income/ loss (Col. 6 minus Col. 11)
I	2	3	4	5	6	7	8	9	10	11	12

(a) Share, if co-owner;	
(b) proportion not used for own business	or profession

*Also state, where relevent-

Aggregate income/loss

Less share of other co-owner(s)

Balance carred to Part I of the return

RETURN OF INCOME

Form No. 3A Income-tax Act, 1961			G	I.I.R. No	
[Rule 12(1)(c)]					
[For persons (includin	ng companies) claiming	exemption und	ersection 11	of the Inc	ome-tax Act]
ASSES SMENT YEAR	19 -19 .		Pre	vious yea	r(s) ending
Name	on of persons, comp	per y, etc.)esident/non-re	esident		
PART 1-A-STATEM PRO	ENT OF INCOM	E BEFORE ECTION 11(1	GIVING	EFFFC	I TO THE
Head of Incom	c			(if non	t of income or loss e, write 'NONE') loss in red ink Rs.
**I. Interest on Securitie 2. Income from House	(b) Others .	<u> </u>	• •		
3. Profits and Gains of B Any income or loss from speculation business should be stated separate ly against (a): (b) & (c)	usiness or Profession (a) Own busin nexure 2) e- **(b) Share in the firm **(c) Share in the tered firm o	n : ess or profess e profits of arc	gistered unregis-		
••4. Capital Gains:	(a) Relatingtosh (b) Relating to o (i) lands or t rights there (ii) Others	ther capital as ouildings or a	ssets—		
5. Income from other sources:	(a) Dividends (b) Interest other ties. (c) Income charg (d) Other items				
6. Aggregate of items 1	to 5				
Deduct: Brought forward (a) arising in specula (b) arising in any othe (c) relating to short-t (d) relating to other co	tion business r business or profess erm capital assets		I	₹s	
BALANCE CARRI	ED FORWARD TO	OPART I-B.			
# In the case of a F	anident gocessee na	rticulars of fo	oreign in c	cme.ifar	av. should be given

* In the case of a resident, assessee, particulars of foreign separately under each head.

**Give details on a separate sheet.

See Page 1223 for notes.

PART I-B-STATEMENT OF TOTAL INCOME

Balance brought forward from Part I-A .

Deduct:

- £ (a) amount applied to charitable or religious purposes in India during the previous year and also during the 3 months following the previous year in a case referred to in the Explanations to section II(I)
- &(b) amount eligible for exemption under sec. II(I)(c).
- @(c) income accumulated or set apart for specified purposes if all the conditions in section 11(2) are fulfilled.

Add:

BALANCE

(d) income chargeable under section 11(3)

(e) income in respect of which exemption under section 11 is not available by reason of the provisions of section 13 (Annexure 3).

GROSS TOTAL INCOME

Less Amount deductible under Chapter VI-A (See Part II).

TOTAL INCOME

- Give on a separate sheet details of the purposes and the amount applied to each. Wherethe option under the Explanation to section II (I) is exercised, a letter to that effect should accompany, if not already sent.
- & Give details on a separate sheet.
- Where anydeductionis claimed against (c), ther otice in Four Notice may accompany. If the notice has already been given, a copy thereof should be attached. Details regarding investments of deposits in respect of the income so accumulated or set apart should be given in a separate sleet.
- ** Where income is derived from property held under trustin partonly for clarifithe or religious purposes and the aggregate of deductions against item (a): (l, and (c) exceeds that portion of the income which is applicable to such purposes the claim for deduction should be limited to the amount of the income so applicable.

PART II - DEDUCTIONS UNDER CHAPTER VI-A OF INCOME-TAX ACT, 1961

(See Note 2)	Gross amount Rs.	Qualifying amount Rs.	Rate of % of deduction Rs.	Amount of deduction Rs.
	(1)	(2)	(3)	(4)

- 1. Dividendsfrom new industrial undertakings (Sec. 80 K).
- 2. Interest, dividends, etc. (Sec. 80-L).
- 3. Other items, if any
- Total deduction(carried to Part IB).

E. E. KIL.

	Particulars				Amount Rs.
	Interest on tax-free se	curities (Section 86	5A)	. ,	
(T	Sharein thein come of a body of in fividuals. [So		or an associati	on of persor	rs or a
- -	*Other items, if any				•
	Total	of Part III			. ,
	*Giv	ve details.			
	PART IV—SUMSNOT	INCLUDED IN PARENT TAXAB		ARTI-BA	ND CLAIMED TO
	Particulars		A	mount R	leason why not taxal
- -	TOTAL OF PART	lotes.	OUCTED AT	SOURCE	AND ADVANCE
	PART V-STATEME				
_	PART V—STATEME	TA	X PAID	-	
-	PART V—STATEME Tax deucted at a Tax deuction certificates t	ource		Advance tax	paid
- (-	Tax deucted at a	ource		·	Amount
In C	Tax deucted at a Tax deuction certificates t	ource to be attached)	Date of p	·	Amount

Vo, priate challan, or a crossed cheque for the amount may be drawn payable to the "Incometax Department, and delivered, together with an appropriate challan for the same amount at the counter of the Incometax Office.

Failure to pay the net tax due on the total income within 30 days of furnishing this Return will entail the levy of penalty up to 50% of such tax.

PART VI—STATEMENT OF PARTICULARS REGARDING THE AUTHOR(S) FOUNDER(S) OF THE TRUST AND THE PRESENT TRUSTEES

address, if alive	
Name(s) of the person(s) who was/were trustee(s) during the previous year(s)	
	VERIFICATION
I(Name	in block letters)
(Name of father/husband k nowledge and belief the information g accompanying it is correct and complete,	solemnly declare that to the best of my) iven in this Return and the Annexures and Statements that the amount of total income and other particulars previous years relevant to the assessment year commen-
the association of persons/the body of in asset either in my/its name or in the name of any other person	her income accrued or arose to or was received by meldividuals/the company/
I further declare that I am making the	tis Return in my capacity as
Date Place	Signature
Tamontante Referencement the Veryfic	ation, the signatory should satisfy himself that the return

IMPORTANT.—Before signing the veryfication, the signatory should satisfy himself that the return is correct and complete in all respects.

(Any person making a false statement in this Return, shall be liable to prosecution under-Section 277 of the Income-taxAct, 1961; and on conviction be punishable with regorous imprison—mint which shall not ordinarily be for less than six months and may extend to two years.)

- Notes—1. Brought forward loss under each category may be claimed for set off only to the extent of income of the same category included in the aggregate of items 1 to 5.
 - 2. Where a deduction under Chapter VI-A has been claimed in the Return of a firm association of persons or body of individuals, no deduction in respect of the same-item shall be claimed in the return of any partner of the firm or member of the association or body.
 - 3. All applicable entries and Annexures must be filled in. If the space is not sufficient: please attach separate sheets.

ANNEXURE 1-INCOME FROM HOUSE PROPERTY

erial	*Address of Property	C-0	Deductio annna	ns from I value	X 7 .		Deductions				Net
lo.	nucles of Property	Gross annual value	Local Taxes	Construc-	(Col. 3 minus Cols. 4 &	Repairs 5)	Collection charges	Interest on borrow- ings	Other items (Give de- tails)	Total (Cols. 7 to 10)	income/ loss (Cole 6 minus Col. 11)
1	2	3	4	5	6	7	8	9	10	II	12

^{*}Also state, where relevant—
(a) Share, if co-owner;
(b) Proportion not used for own business or profession.

			===			==		
	ANNEXURI	E 2—SE	CTIC	N I				
Particulars of profits an Lyuins	of business or p	าวโปรรได	n fort	hepr	evious	year e	n ied	19
1. Profit or loss as per profit and	l loss account (s	how los	s in rec	i nk)				Rs.
Add: (Deduct, if the above f	igure is a loss.)	T 000 00						
2. Losses of earlier years debit	ed in Pront &	LOSS ACC	count		•	•		
3. Any taxable profit or gain n	ot included abo	ove	•	•				
4. Reserve for bad debts. 5. Reserves or provisions, not	dedireiable	•	•	-	•	•		
6. Interest credited to reserve		•		•	- '		•	
7. Expenditure of the nature of			•				•	
8. Income-tax penalty, etc.			:					
9. Expenditure of the nature of	f capital expen	diture.	_	,				
to Dimreciation and/or develor	oment rebate							
11. Repairs and insurance of as	eets used Part	ly for th	as pur	pose	of the	pasiu	ess or	
profession							•	
12. Expenditure on selentific tes	earch, or sama	o iid to a	ny said	entifi	c resear	rch as:	socia-	
tion etc.			. ,					
13. Preliminary expenses.						-		
14. Expenditure on prospering f	dolene i pre 10.	nent otr	ninera	is.				
15. Entertainment expenditure	expositing the a	noina	1 m (SS)	ble u	S. 37.2) or (2	A) or	
2(B),		•				•	•	
16.(a) Expenditure on guest hou	se exceeding t	he amo	unt ad	missi	ble unc	der se	ction	
37(3) or (4)							_	
(b) Expenditure on advertise	ment or travel	ling exc	eeding	thea	mount	admi	ssible	
u/s 37(3) read w th rule	6A, 6B and 6L	of the	Incom	c-tax	Kules,	1962		
(c) Expenditure not allowable		1 40A(3)	read	with	Kule o	ס טע	i the	
Income-tax Rules, 1962, 17. Sums not deductible unders:		:: ×::::	· · · · · ·	400			•	
18. (a) Expenses and allowances	:c:10n 40(u)(1),	11),(111),	(1V) ME	ra (V).	•	•	•	
(b) Expenditure referred to:	referred to in so	- Curon 40	J(C)/1) (X(11).	•	•	•	
19. Other expanditure not allow	able under sect	ion 28 to	0.44		• •	-	•	
20. Loss on sale of assets as per	hooks.	1011 20 0	· 44 ,		•	•	•	
21. Amount of profits chargeable		•	•		•	•	-	
					• •	•	•	
(a) Section 41(2) and 41(2A)	(Bilineing cha	rge).			•		•	
(b) Section 41(1), (3) & (4).								
- Total of it me violar							_	
22. Total of items 1 to 21 .		• •	•	•	•	•	• -	
								
Deduct (Add, if the above to	tal is a negati	ve figur	e)					
	er Talliado ado	- 		• .				
23. Income chargeable under he	ans other than	1 "Profi	ts and	gair	is of b	usine	ss or	
profession" or which has alr	eany pean chir	ged tota	X IN SU	carii	of the	haroin.		
24. (a) Repairs and insurance of profession claimed as reason	apja nagaa gad 1225:12 nagaa bad	tly for u	ie puri	29800	OLUÇ	ousino	253 OT	
to in Section 40(c).	able under Sec	1011 30(z) exen	тлия	ащоц	ir i ére	II ÇU	
(b) Expenditure claimed as rea	sonable under	section.	4م(د)(i	\&(ii	\and 4	رخ) ۸م	•	
25. Aimissible depreciation inclu	ding unabsorb	ed depre	ciatio	n.) H11U 4	022(20)	• •	
26. Terminal allowance under se	ction 32(1)(iii)	vp		•	•		•	
7. Rehabilitation allowance (Sec	tion 33B).		•	•	•	•	•	
28. (a) Expenditure on scientific	research or sur	ns paid	to scie	ntific	resear	ch ass	ocia-	
tion etc. to the extent a lm is:	sible under Sect	tion 35.						~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~
(b) Part of capital expenditure	on patents or	copyrig	hts ad	missi	ble unc	ier Se	ction	
34A.		_						
9. Export mirkets development a	Howance (Sect	10n 35B) .				•	
30. Profit on sale of assets as per b	ooks.		A		-			
31. Any other allowable expend	liture, allowan	ce orde	auctio	n .	•	•	•	
12. Total of items 23 to 31.								
4								
3. NET PROFIT (OR LOSS)	CARRIED	O DAD	ጉ ፣ል	ΔP	TUD 1	יירים כ	זס אל	
(Item as minusitem as)	CHICKLED I	O LAN	* TUF	OT.	* 1 1772 1	VII (TATA	

^{*}Give Details.

[#]Give details on separate sheet.

Notes: 1. If the accounts are kept on the mercantile system of accounting, a copy of the Manufacturing Account or Trading Account, the Profit and Loss Account and Balance Sheetmust be attached. If the accounts are kept on any other system, description of the system should be given and a copy of any statement which corresponds to the Profit and Loss Account and Balance Sheet in the mercantile accounting system must be attached.

If the accounts are audited, a copy of the Auditor's report together with a statement of sudited accounts should be attached.

2. Where the assessee has speculation business, besides any other business or profession, particulars as at items 1 to 33, so far as may be relevant, should be furnished separately in respect of the speculation business.

ANNEXURE 2-SECTION 2

Statement of particulars

Serial No.	Description of assets	(i) Written down value of existing assets (ii) Actual cost of additions, altera- tions etc.		Net amount (Col. 3. minus Col. 4).	Prescribed rate of depreciation (%)
1	2	3	4	5	6

^{*}Prefix D. S. /T.S.

[†]Prefix I. D. /N.D.

^{@@}Depreciation which is not admissible as a deduction under section 37(4)(ii) or section 40(a)

DEPRECIATION AND DEVELOPMENT REBATE.

required under Section 34(1).

emarks		Development rebate claimed also indicate rate %)	atra shift allowance claimed ouble shift/ riple shift,	al/normal reciation nimed.	I	No. of days worked double shift/triple shift.	Total number of days worked.
§			•	†		•	
12		11	10	9	,	8	7
	,	· 				<u></u>	
_		. ,			·		OTAL .

TOTAL .			,						•
									
Total	depre	ciation	claime	d (col	.9—10)				Rs
Total development rebate, claimed (col. 11).									, Rs
(v) or secti	ion 40(c)(ii)sh	ould b	e excli	ided from	this sta	tement	t.	

ANNEXURE 3.

SECTION 1.

Statement showing the investment of all funds of the trust or institution as on the last day of the previous year(s).

PART A.

Investments in concerns in which persons referred to in section 13(3) have a substantial interest. Sl. No. Name and address of the concern. Where the Nominal Whether the Income amount in concern is value of from the a company, the invest- investcol. 4. 🔻 No. and class of exceeded 5% of the ment. ment shares held capital of the concern during the previous year. Say Yes/No 6 I 2 3 4 5 I. 2. 3.

TOTAL

PART B.

Other Investments.

S. N o.	Name and address of the concern.	Where the concern is a company, No. and class of shares held.	Nominal value of investment.
1	2	3	4
1. 2. 3. 4.	•		

TOTAL

ANNEXURE 3-SECTION 2

Income	in	respect	of	which				is not available by	reason of the p	ro-
					VISIONS O	f sectio	n 13			

S y t	tatement of names and a rear(s) rent, interest, con axable under the head	diresses of nmission, 1 Salaries") o	d under se	s to whom the brokerage or Rs. 400 and Date of	the Income-tax Act, 1961 assessee had paid in the previous any annu ty (not being an annuity particulars of all such payments. In the case of a payment to a non-resident, whether tax has been deducted as source and paid to the credit of the Central Governmen.
F S	tatement of names and a	diresses of	d under se	ection 133 of s to whom th brokerage or	e assessee had paid in the previous
	-		d under se	ection 133 of	
Note:					
Note:	. 				
	The amount to be en aggregate of the ar 1B of the Return	nounts clai	e I or Ca med as de	ase II, as the ductions ago	case my be, should not exceed the sinstitems (a), (b) and (c) of Part
Case I	III: Where the answer is no entry in Part A	"No" agai of Section	nst all the 1 of this A	items in Q.1 nnexure, ent	and also against Q.2. and there is er"Nil" here.
	amounts in col. 5 of dividends on shar amount claimed a Note be ow.	of Part A of res in India s deduction	Section I. In compai under sec	Where such ny (les), the tion 80L in	Annexure, enter here the total of the a total includes any income by way amount should be reduced by the a respect of such dividends. See
Case	II: Where the answer is	"No" again			and also against Q.2. and thereis
*Case	I: Where the answer is enter here the who Return. See Note	ole of the ar	inst any i nount car	tem n Q ried forward	1. or against Q 2. or against both, from Part 1A to Part 1B of the
Amou	int of income in respect of	of which ex	_	nder Section	
	this Annexure, is the those entries in the aff	answer is	col. 6 ag	rainst any c	Yes/No
O 2.	Clause (g) If there is any entry	or entries	in Part A c	of Section 1	Y 25/N⊙ of
	Clause (c) Clause (f)				Yes/No Yes/No
	Clause (c) Clause (d)				Yes/No Yes/No
	Clause (a) Ciause (b)				Yes/No Yes/No
		ig provisio	as of section	on 13(2) of th	ne Income-tax Act apply in this cas
Q.r.	Does any of the following				

(2) for Form No. 10, the following Form shall be substituted, namely:—
Form No. 10 (See Rule 17) Notice to the Income-tax Officer under section (1(2) of the Income-tax Act, 1961
Го
The Income-tax Officer,
1, hereby bring to your notice (Name of the Trust)
that it has been decided by a resolution passed by the trustees on(date)
(copy enclosed) that, out of the income of the trust for the previous year(s) relevant to the assessment year 19
(1)
(2)
etc.
2. Before the expiry of six months commencing from the end of each previous year*, the amount so accumulated or set apart has been/will be—

- (i) invested in any Government security as defined in clause (2) of section 2 of the Public Debt Act, 1944 or in any other security which may be approved by the Central Government in this behalf,
- (ii) deposited in any account with the Post Office Savings Bank [including deposits made under the Post Office (Time Deposits) Rules, 1970] or a banking company to which the Banking Regulation Act, 1949 applies (including any bank or banking institution referred to in section 51 of that Act) or a co-operative society engaged in carrying on the business of banking (including a co-operative land mortgage bank or a co-operative land development bank), or
- (iii) deposited in an account with a financial corporation which is engaged in providing long-term finance for industrial development in India and which is approved by the Central Government for the purposes of clause (viii) of sub-section (1) of section 36.
- 2. Copies of the annual accounts of the trust along with details of investments (including deposits) and utilisation, if any, of the money so accumulated or met apart will be furnished to you before the expiry of six months commencing from the end of each relevant previous year* or before the 30th day of June immediately following such previous year*, whichever is later.
- 4. It is requested that in view of our complying with the conditions laid down in section 11(2) of the Income-tax Act, 1961, the benefit of that section may be given in the assessments of the trust in respect of the incomes accumulated or set apart as mentioned above.

apart as mentioned above.	
	@ Signature
	Designation
Date:	Address
• • • • • • • • • • • • • • • • • • • •	*********************

Notes,-@(1) This notice should be signed by a trustee.

(2) Delete the inappropriate words.

*(3) Where there are different previous years for different sources of income, reference here is to the previous year which expires last.";

(3) in Form No. 13, for the words, figures and brackets "that not less than 75 per cent. of the income shall be applied for charitable or religious purposes as

SEC. :

required by sub-section (1) read with sub-section (3) of section 11 of the said Act.", the following shall be substituted, namely:—

- "I have no reason to expect that such interest will not qualify for such exemption for any of the three assessment years next following.";
- (4) in Form No. 13A, for the words, figures and brackets "that not less than 75 per cent, of the income of the trust shall be applied for charitable of religious purposes as required by sub-section (1) read with sub-section (3) of section 11 of the said Act.", the following shall be substituted, namely:—
 - "I have no reason to expect that such interest will not qualify for such exemption for any of the three assessment years next following.";
- (5) in Form No. 14, for the words, figures, abbreviation and brackets, "that not less than 75 per cent of the income shall be applied for charitable or religious purposes as required by sub-section (1) read with sub-section (3) of section 11 of the said Act."; the following shall be substituted, namely:—
 - "I have no reason to expect that such dividends will not qualify for such exemption for any of the three assessment years next following.";
- (6) in Form No. 14A, for the words, figures, abbreviation and brackets "that not less than 75 per cent of the income shall be applied for charitable or religious purposes as required by sub-section (1) read with sub-section (3) of section 11 of the said Act."; the following shall be substituted, namely:—
 - "I have no reason to expect that such dividends will not qualify for such exemption for any of the three assessment years next following.".

[No. 49/F. No. 141(1)/70-TPL.]

R. R. KHOSLA, Secy.

केन्द्रीय प्रत्यक्ष कर बोर्ड ग्रक्षिसूचना

श्रायकर

नई दिल्ली, 20 फरवरी, 1971

एस॰ मो॰ 1917---- प्रायकर अधिनियम, 1961 (1961 का 43) की धारा 295 वारा प्रदत्त समितयों का प्रयोग करते हुए केन्द्रीय प्रत्यक्ष कर बोर्ड, भ्रायकर नियम, 1962 में भ्रौर आगे मंशोधन करने के लिए एनद्वारा निम्नलिखित नियम बनाता है, अर्थात् :---

- 1. (1) य नियम आयकर (संशोधन) नियम, 1971 कहे जा सकेंगे।
 - (2) वे श्रप्रैल, 1971 के प्रथम दिन को प्रवृत्त होंगे।
- 2. श्रायकर नियम, 1962 के (जिन्हें इसमें इसके पश्चात् मूल नियम कहा गया है) नियम 12 में, उपनियम (1) के स्थान पर निम्नलिखित उपनियम प्रतिस्थापित किया जाएगा अर्थात् :—
 - (1) धारा 139 की उपधारा (1), या उपधारा (2), या उपधारा (3), या उपधारा (4क) के अधीन दिए जाने के लिए अपेक्षित आय की विवरण

- (क) ऐसी कंपनी की दशा में, जो ऐसी कंपनी नहीं है जिसको खंड (ग) लागू होता है, प्ररूप सं० 1 में होगी श्रीर उसमें उपदिशात रीति में मत्यापित की जाएगी ;
- (ख) ऐसे व्यक्ति की दशा में, जो ऐसी कंपनी नहीं है भीर ऐसा कोई अन्य व्यक्ति नहीं है जो खंड (ग) में निर्दिष्ट है, प्ररूप मं० 2 में होगी श्रौर उसमें उप-दिशत रीति में सत्यापित की जाएगी:
- परन्तु ऐसे व्यक्ति की दशा में (जो एसी कंपनी या सहकारी सोसाइटी या स्थानीय प्राधिकरण नहीं हैं, और जो ऐसा कोई अन्य व्यक्ति नहीं है जो खंड (ग) में निर्दिष्ट है) जिसकी ऐसे व्यक्ति द्वारा संगणित कुल श्राय-
 - (1) 15,000 रु में श्रिष्ठिक नहीं है ; या
 - (II) 15,000 रु० से भ्रधिक है किन्तु जिसमें "कारबार या वृत्ति के लाभ भौर श्रभिलाभ" शीर्ष के श्रन्तर्गत श्रायकर पर प्रभार्य कोई आय सम्मिलित नहीं है,
- आय की विवरणी प्ररूप 3 में दी जा सकेगी और उसमें उपदर्शित रीति में मत्यापित की जाएगी;
- (ग) ऐसे व्यक्ति की दशा में (इसमें कंपनी श्रिधिनियम1956 (1956 का 1) की धारा 25 के श्रिधीन चाहे रिजिस्ट्रीकृत या श्ररिजस्ट्रीकृत कम्पनी भी सिम्मिलत है) जिसे न्यास या अन्य विधिक बाध्यता के श्रद्धीन धृत सम्पत्ति से, पूर्णतः पूर्त या घार्मिक प्रयोजनों के लिए, या केवल भागतः ऐसे प्रयोजनों के लिए व्युत्पन्न ग्राय प्राप्त होती है. और जो धारा 11 के अधीन छूट का दावा करता है, प्रख्य सं० 3 क में होगी और उसमें उपदिशत रीति में सन्यापित की जाएगी।
- 3. मूल नियमों के नियम 17 के स्थान पर निम्नलिखित नियम प्रतिस्थापित किया जाएगा, भाषात :---
 - '17'. पुर्वे या धारिक न्यासी द्वारा माय के संव कि लिए सूचना—स्थारा 11 की उपधारा (2) के श्रधीन आयकर अधिकारी को दी जाने वाली सूचना प्ररूप सं० 10 में होगी और धारा 139 की उपधारा (1) या उपधारा (2) के श्रधीन आयकर—विवरणी देने के लिए अनुजेय समय के, चा वह मूलतः नियत किया गया हो या बढ़ाया गया हो, अवसान पूर्व उसको परिदत्त की जाएगी।"

(1) प्ररूप मं० 1, प्ररूप मं० 2 ग्रीर प्ररूप सं० 3 के स्थान पर निम्नलिखित प्ररूप प्रतिस्थापित किए जाएंगे, श्रर्थातृ :——
''श्राय की विवरणी
प्ररूप सं० 1 मा० ग्रा० र० सं०
स्रायकर स्रधिनियम, 1961 [नियम 12 (1) (क)] (धारा 11 के स्रधीन छूट का दावा करने वाली कम्पनियों से भिन्न कम्पनियों के लिए)
निर्धारण वर्ष 19 को समाप्त
होने वाला (वाले) पूर्व वर्ष
निवासी या श्रनिवासी
भाग 1 ——कुल भ्राय का विवरण (टिप्पण 1 देखिए)
†श्राय या हानि की रकम (यदि कुछ नहीं हो तो लिखिए "कुछ ग्राय का शीर्षक नहीं" हानि ला स्याही में दर्शित कीजिए । रु०
1 प्रतिभूतियों पर व्याज (क) सरकारी प्रतिभूतियां (ख) श्रन्य
2 गृह सम्पत्ति से श्राय (उपाबन्ध क):
3 कारबार या वृत्ति के लाभ <mark>ग्रौर श्रभिलाभ</mark> ः
महें के कारबार से कोई श्राय या हानि (क), (क) निजी कारबार या वृति (ख) श्रीर (ग) के सामने पृथकतः (उपाबन्ध ख) किथत की जानी चाहिए। *(ख) रजिस्ट्रीकृत फर्म के लाभों में श्रंश *(ग) अरजिस्ट्रीकृत फर्म या व्यक्ति-संगम के लाभों में श्रंश
्रीनिवासी की दशा में, विदेशी आय की, यदि कोई हो, विशिष्टियां हर एक शीर्ष के नीचे पथक्-पथक् दी जानी चाहिएं।

4. मूल नियमों के परिकाष्ट 2 में, --

*4 पूंजी में ग्रमिसाम :		(क) भ्रस्य कालिक पूंजी-मास्तियों से सम्बन्धित (ख) भ्रम्य पूंजी भ्रास्तियों से सम्बन्धित :					
	(।) भूमियानिर्माणया (।।) म्रन्यः	' उनमें कोई	प्रधिकार :				
*5 ग्रन्थ स्रोतों से ग्राय	(क) लाभांग : (ख) प्रतिभृतियों प (ग) ग्रन्य मर्दे :	र ब्याज रे	ा भिन्न क्याजः				
6 मद 1 से 5 तक का योग	-, ·• 						
कटौती कीजिए : पूर्वतर वर्ष (वर्षों) की भ्रमानीत हानि	(टिप्पण 2	देखिए)				
•,	के कारबार में उदभूत होने	•	₹०				
	ो भ्र न्य कारबार या वृति में उ						
(ग) भ्ररुप	कालिक पूंजी-श्रास्तियों है	सम्बन्धिः	न क्०				
(घ) ग्रन्थ	पूंजी-ग्रास्तियों से सम्बन्धि	ग त	ক ০				
ऋण : अध्याय 6 क के श्रधी	न कटौती योग्य रकम (भ	 गि।। में	यथादिंगत)				
			भ्राय				
भाग ।।⊸⊸ग्र	ायकर श्रधिनियम, 1961	के भ्रध्याय	6-क के स्रधीन	कटौतियां			
(टिप्पण 3 देखिए)	सकल रकम ग्र	र्हक रकम	कटौती की दर %	कटौनी की रकम			
	1	2	3	4			
†1. संदान (धारा 80~छ)							
 विस्थापित व्यक्तियों भ्रा मुख्यतः नियोजित कर नए भ्रौद्योगिक उपक्र 	ने वाले						

^{*}पथक् पन्ने पर व्यौरे दीजिए । टिप्पणों के लिए पु० 5 देखिए । †व्योरे दीजिये ।

	1	2	3	4
3. पूर्विक्ता उद्योगों से लाभ श्रौर श्रमिलाभ (धारा 80झ)				
 नए रूप से स्थापित ग्रौद्योगिक उप ऋमों या पोतो या होटल कारबार से लाभ ग्रौर ग्रामिलाभ (धारा 80- 				
 नए श्रीद्योगिक उपक्रमों या पोतों या होटल कारबार से लाभांग (धारा 	80-ट)			
6. कतिपय प्रतिभृतियों, लाभागों, श्रादि पर ब्याज (धारा ৪0-ठ) -	· · · · · · · · · · · · · · · · · · ·			·
 प्राप्त लाभांग :— (क) विदेशी कम्पनी द्वारा : (i) किसी विनिर्दिष्ट पूर्विकता उद्योग में मुख्यतः लगी हुई सुषृत भारतीय कम्पनी से 				
(ii) किसी भ्रन्य देशी कम्पनी से,				
(ख) देशी कम्पनीद्वाराकिसी देशी कम्पनी से (धारा 80-ड)				
 भारतीय कम्पनी द्वारा प्राप्त स्वा- मिस्व ग्रादि (क) भारत में कारबार चला रहे कतिपय व्यक्तियों से (80-डड)			
(ख) कतिपय विदेशी कम्पनियों से (धारा 80-ण)				_
 भारतीय कम्पनी द्वारा कतिपय विदेशी कम्पनियों से प्राप्त लाभांश (धारा 80-ढ) 				
10. पुस्तक प्रकाशन के कारबार से लाभ श्रौर ग्रभिलाभ (धारा 80-यथ)				

†11. कोई झन्य कटौती		
12. कुल कटौती (भाग 1 को ले जाई ग	ाई)	
भाग III—कुल म्राय में सम्मिल संदेथ नहीं है या जो म्रायकर के रिबेट या		
विशिष्टिय	ri	रकम
 कर-मुक्त प्रतिभृतियों पर अ्थाज (धा †2. रिजस्ट्रीकृत फर्म या व्यक्तियों-संगम क धौर (V) 	•	s (iii)
3. लाभांश संदक्त करने वाली कम्पनी लाभांश (घारा 235) †4. ग्रन्य मर्वे, यदिकोई हों।	की कृषि-म्राय से हुए मार्न	तेजा सकने वालि ——————
भाग]	II का योग	
भाग 4—-राशियां जो भाग 1 में र किया गया है कि	प्तम्मिलित नहीं की गई हैं वे कराधेय नहीं हैं	
विशिष्टियां	रकम	कराब्रेय न होने का कारण
		
	~	
भाग 4 का य	प्रोग	·
ंक्योरे दीजिए ।	·	

प्रतिमृतियों पर व्याज	
श्रन्थ क्याज	· .
ला मां श	
कोई ग्रन्य ग्राय	

टिप्पण — यदि स्रोत पर कटौती किया गया कर भौर संदत्त श्रमिम-कर का योग, जैसा कि भाग 5 में दर्शाया गया है, भाग 1 में की कुल भाग पर प्रभार्य कर से 500 रुः से भ्रधिक से कम पड़ता हो तो शुद्ध देय कर की रकम इस विवरणी के दिए जाने के 30 दिन के भीतर केन्द्रीय सरकार के जमा खातें में संदत्त की जानी चाहिए। संदाय या तो प्रत्यक्षतः भारतीय रिजर्व

बैक/भारतीय स्टेट वैंक/खजाने/उपखजाने में समुचित चालान पर किया जा सकेगा, या "श्रायकर विभाग" को संदेय उस रकम के लिए कास चैक काटा जा सकेगा श्रौर उसी रकम के लिए समचित चालान के साथ ग्रायकर कार्यालय के काउंटर पर परिदत्त किया जा सकेगा।

योग

कुल ग्राय पर देय सुद्ध कर का संदाय इस विवरणी के दिए जाने के 30 दिन के भीतर न किए जाने पर, ऐसे कर के 50 प्रतिगत तक की शास्ति उदग्रहणीय होगी।

योग

भाग 6--कर की लागू दर, मादि म्रवधारित करने के लिए सुसंगत विशिष्टियों का विवरण

	1.	-	GAZETTE	OF	INDIA	EXTRAORI
and the second s						

		(उत्तर 'हां' या 'नहीं' में कीजिए)
1.	- •स्या कस्पनी ~–	
	(i) भारतीय कस्पनी है ?	
	(ii) विदेशी कम्पनी है, जिसने भारत के भीतर लाभांशों की घोषणा और संवाय के लिए विहित इंतजाम कर लिये हैं ?	
	[यदि (i) या (ii) में से किसी का उत्तर "हां" है, तब यथा मद 2 से 4 में भ्रतिरिक्त विशिष्टियां दीजिए]	
2.	क्या कम्पनी ऐसी कम्पनी है जिसमें जनता पर्याप्त रूप से हितबब्र है या धारा 108 (ख में निर्दिष्ट समनुषंगिक कम्पनी है ?)
	(यदि उत्तर "हां" में है, तब दावे के समर्थन में विवरण संलग्न कीजिए) ।	
3.	यदि मद (2) का उत्तर "नहीं" में हैं, तत्र क्या कम्पनी का यह दावा है कि वह निम्नलिखित की परिधि में स्राती है —	
	(i) धारा 104 (2) (iii) ?	
	(ii) धारा 104 (3) के प्रधीन जारी की गई कोई अधिसूचना?	
	(iii) धारा 104 (4) (क) ? (iv) धारा 104 (4) (ख) ?	
4	क्या कम्पनी	
4 .	(i) बैंककारी कम्पनी है ?	
	(ii) विनिधान कम्पनी है ?	
	(iii) व्यापारी कम्पनी है ?	
	भाग ७—— भ्रन्य विद्याध्ययों का विवरण (ऐसी विदेशी कस्पनी द्वारा न भरा आए, वि के भीतर लाभांशों की घोषणा और संदाय के लिए विहित इंतजाम नहीं वि	
	(क) वार्षिक साधारण स्रधिवेशन की तारीख जिसके समक्ष पूर्व वर्ष के लेखा रर (ख) उर्य पक्त साधारण स्रधिवेशन में घोषित लाभांग की, यदि कोई हो, र	
	र्मं————————————————————————————————————	_
Ŗ,	(कम्पनी का नाम) (पदाभिधान)	 की
	। में सत्यनिष्ठापूर्वक घोषित करता/करती हूं कि इस विवरणी श्रीर इसके साथ । घरणों में दी गई जानकारी मेरे सर्वोत्तम ज्ञान श्रीर विश्वास के अनुसार सही श्री	

Sec. 3(ii)]

विशित कुल आय की रकम भीर श्रन्थ विशिष्टियां सही रूप में कथित हैं भीर अप्रैल, 19
 के प्रथम दिन को प्रारंभ होने वाले निर्धारण वर्ष से सुसंगत सभी पूर्व वर्षों से सम्बन्धित हैं।

मैं सस्यनिष्ठापूर्वक यह भ्रौर घोषित करता हूं/करती हूं कि कम्पनी को उक्त पूर्व वर्षों के दौरान या तो उसके अपने नाम में या किसी भ्रन्य व्यक्ति के नाम में किसी भ्रास्ति से कोई भ्रन्य श्राय प्रोद्भूत या उद्भूत नहीं हुई या उसके द्वारा प्राप्त नहीं की गई भ्रौर उक्त पूर्व वर्षों के दौरान कम्पनी के पास आय का कोई भ्रन्य स्रोत नहीं था।

	मैं यह और घोषित करता हूं /करती हूं कि मैं—		·	_ की		
_		(पदाभिधान)				
कम्पनी	हैसियत में इस विवरणी को बनाने ग्रीर इसे क	ज्म्पनी की स्रोर	से सत्यापित व	रने के लिए		
सक्षम	Ř I					
तारीख-						
स्वान—						
		(प्रधान	ग्रधिकारी के	हस्ताक्षर)		

महत्वपूर्ण : सत्यापन हस्ताक्षरित करने से पूर्व हस्ताक्षरकर्ता को श्रपना समाधान कर लेना चाहिए कि विवरणी प्रत्येक दृष्टि से सही श्रीर पूर्ण है। (विवरणी में मिथ्या कथन करने वाला कोई व्यक्ति ग्रायकर श्रधिनियम, 1961 की धारा 277 के श्रधीन ग्रभियोजन के दायित्वाधीन होगा, भौर दोषसिद्धि पर कठिन कारावास से, जो मामूली तौर पर छह मास से न्यून नहीं होगा श्रीर दो वर्षों तक का हो सकेगा, दण्डनीय होगा।)

टिप्पण

- 1. यदि किसी प्रन्य व्यक्ति की ग्राय, श्रायकर श्रिधिनियम, 1961 की धारा 60, 61, 62 या 63 के उपबन्धों के श्रधीन समग्र श्राय में सम्मिलित की जाने योग्य है तो ऐसी श्राय भी समुचित शिक्षों के श्रधीन इस विवरणी में पृथकत: दिशत की जानी चाहिए।
- 2. हर एक प्रवर्ग के प्रधीन प्रप्रानीत हानि का मुजरा के लिए बावा मद 1 में 5 तक के योग में सम्मिलित की गई उसी प्रवर्ग की ग्राय के विस्तार तक हा किया जा सकेगा।
- 3. जहां किसी फर्म या व्यक्ति-संगम की विवरणी में श्रध्याय 6-क के श्रधीन कटौती का दावा किया गया है वहां उस मद की बाबत कटौती का कोई दावा फर्म के किसी भागीदार या संगम के किसी सदस्य की विवरणी में नहीं किया जाएगा।
- 4. सभी लागू प्रविष्टियां भौर उपाबन्ध भरे जाने चाहिएं। यदि स्थान पर्याप्त नहीं है तो कृपया पृथक् पन्ने संलग्न कीजिए।

1226/	ľ
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				उपबन्ध	क-गृह सम्पति
ऋम सं०	*सम्पत्ति का पता	संकल वार्षिक <i>मूल्य</i>		नव-सिर्मित	शुद्ध रकम (स्तम्भ 3 ऋण स्तम्भ 4 भीर 5)
1	2	3	4	5	6

^{*}जहां सुसंगत हो, निम्नलिखित भी कथित कीजिए ---

⁽क) ग्रंश, यदि सहस्वामी हो;

⁽ख) निजी कारबार या वृत्ति के लिए उपयोग में न लाया गया प्रनुपात ।

THE GAZETTE	OF	INDIA	EXTRAORDINARY	1226/15
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से झाय					
		कटौतिय	 π		
मरम्मतें	संग्रहण प्रभार	उधारों पर ब्याज		योग (स्तम्भ 7 से 10 तक)	गुब भाय / हानि (स्तम्भ 6 ऋण स्तम्भ 11)
7	8	9	10	11	12

SEC. 3(ii)]

संकलित म्राय/हानि रु० ऋण ग्रन्य सह-स्वामी (यों) का ग्रंस रु० विवरणी के भाग 1 को ले जाया गया ग्रतिशेष रु०

उपाबःम "स"—लाउ I

- 19 को समाप्त हुए पूर्व वर्ष के लिए कारबार या वृत्ति के लाभों और श्रिभिलाभों की विशिष्टियां
- लाभ और हानि लेखा के धनुसार लाभ और हानि (हानि लाल स्याही में विशित कीजिए)

ह0

- जीदिए: (यदि उपर्युक्त श्रेक हानि है तो घटाइए)
 - 2. पूर्वतर वर्षों की हानियां, जो लाभ ग्रीर हानि लेखा में विकलित हैं
 - कोई कराध्य लाभ या ग्रमिलाभ जो उपर्युक्त में सम्मिलित नहीं किया गया है
 - 4. बुबन्त ऋणों के लिए आरक्षितियां
 - 5. श्रारक्षितियां या उपबन्ध जो कटौती किए जाने योग्य हीं हैं
 - 6. धारिक्षत या अन्य निधियों में जमा न्याज
 - 7. खैरात या उपहार के प्रकार के व्यय
 - 8. श्रायकर, श्रतिकार, शास्ति, श्रादि
 - 9. पुंजीगत व्यय के प्रकारका व्यय
 - 10. श्रवक्षयण श्रौर/या विकास-रिबेट
 - 11. कारबार या वृति के प्रयोजन के लिए भागतः प्रयुक्त आस्तियों की मरम्मक और बीमा
 - 12. वैज्ञानिक श्रनुसंधान पर व्यय या किसी वैज्ञःनिक श्रनुसंधान संगम, श्रादि को संदत्त राणियां
 - 13. भारम्भिक व्यय
 - 14. खनिजों के पूर्वेक्षण के लिए भ्रौर उनके विकास पर ब्यय
 - 15. श्रातिथ्य-व्यय, जो धारा 37 (2) या (2क) या (2ख) के प्रधीन श्रनुक्रोय रक्तन से ग्रधिक है
 - *16. (क) श्रतिथि -गृष्ठ पर व्यय, जो धारा 37 (3) या (4) के श्रधीन श्रनुजैय रकम से श्रधिक है

^{*}स्यौर क्षीजिए।

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- (क) विज्ञापन या याद्मा पर व्यय, जो म्रायकर नियम, 1962 के नियम 6क, 6ख, भौर 6 घ के साथ पठित धारा 37 (3) के मधीन मनुज्ञेय रकम से मधिक है
- (ग) व्यय जो भ्रायकर नियम, 1962 के नियम 6 घ घ के साथ पठित भ्रारा 40क (3) के श्रधीन श्रनुशेय नहीं हैं 🍦
- 17. राशियां जो धारा 40(क)(i), (ii), (iii), (iv) और (v) के अधीन कटौती योग्य नहीं है
- 18. (क) घारा 40(ग) (i) भौर (ii) में निर्दिष्ट व्यय भौर मोक (ख) धारा 40क (2) में निर्दिष्ट व्यय
- *19. मन्य व्यय जो घारा 28 से 44 के मधीन भनुज्ञेय नहीं है
 - 20. भास्तियों के विक्रय पर हानि जैसी बहियों के भगुसार हैं
- *21. निम्नलिखित के प्रधीन प्रभार्य लाभों की रकम :---
 - (क) घारा 41 (2) भीर 41 (2क) (शेष प्रभार)
 - (ख) धारा 41 (1), (3) भीर (4)
 - 22. रकम, जो धारा 20 (1) के घ्रधीन किसी बैंककारी कम्पनी को घनुरोग हो

23. मद 1 से 22 तक का योग

श्रग्रनीत

ξo

चढाइए : (जोड़िए, यदि उपर्युषत योग ऋणात्मक श्रंक है)

- 24. श्राय, जो "कारबार या वृति के लाभ श्रीर श्रिभिलाभ" से भिन्न शीर्षों के श्रधीन प्रभार्य हो, या जो किसी पूर्वतर वर्ष में पहले ही कर से प्रभारित कर दी गई हो
- 25. घारा 40 (ग) में निदिष्ट रकम का अपर्वजन करके, कारबार या वृति के प्रयोजनों के लिए भागतः प्रयुत श्रास्तियों की मरम्मत तथा बीमे पर व्यय जो धारा 38 (2) के श्रधीन युक्तियुक्त कतौती के रूप में दावाइत है
- 26. (भ्रवक्षयण से भिन्न) व्यय भ्रौर मोक, जो धारा 40 (ग) (i) श्रौर () श्रौर 40क (2) के श्रधीन युक्तियुक्त कटौती के रूप में दानाकृत है
- 27. अनुक्षेय अवक्षयण, जिसके अन्तर्गत अनामेलित अवक्षयण आता है

^{*}ध्योरे दीजिये।

- *28. धारा 32(1) (iii) के ब्रधीन समापन मोक
 - 29. पुनर्वासन--मोक (धारा 33ख)
- *30. वैज्ञानिक अनुसंघान पर व्यय या वैज्ञानिक श्रनुसंधान—संगम श्रादि को संदत्त राशियां, धारा 35 के श्रधीन श्रनुज्ञेय विस्तार तक
- *31 (क) धारा 35क के स्रधीन स्रनुज्ञेय पेटेण्टों या प्रतिनिष्यधिकारों पर पूंजीगत व्यय का भाग
 - *(ख) धारा 36(1) (ix) के ग्रधीन श्रनुज्ञेय परिवार-नियोजन पर पंजीगत व्यय का भाग
 - 32 (क) निर्यात बाजार विकास मौक (धारा 35ख) (ख) कृषि विकास मौक (धारा 35 (ग)
- *33. ग्रारम्भिक व्यय, धारा 35 (घ) के ग्रधीन ग्रनुज्ञेय विस्तार तक
- *34. खनिजों के पूर्वेक्षण स्रोर विकास पर व्यय, धारा 35 (ङ) के मधीन सन्द्रोय सीभा तक
 - 35. श्रास्तियों के विक्रय पर लाभ, जसा बहियों के श्रनुसार है
- *36. कोई भ्रन्य भ्रनुज्ञेय व्यय
- *37. अनुत्रेय विकास रिबेट (धारा 33)
 - 38. अनक्रेय विकास मौक (धारा 33क) (प्ररूप सं० 5 क में क्यौरे दीजिए)
 - 39. मद 24 से 38 तक का योग
 - 40. शुद्ध लाभ (या हानि) विवरणी के भाग 1 को ले जाया गया। (मद 23 ऋण मद 39)।
 - *क्योरे पृथक पन्ने पर दीजिए ।
- टिप्पण: 1. यदि लेखा, लेखा की वाणिज्यिक पद्धति पर रखें जाते हैं, तो विनिर्माण केखा या ज्यापार लेखा, लाभ और हानि लेखा तथा तुलन-पत्न की प्रति अवस्य संसम्त की जानी चाहिए। यदि लेखा किसी अन्य पद्धति पर रखें जाते हैं, तो पद्धति का विवरण दिया जाना चाहिए और किसी ऐसे विवरण की जो, वाणिज्यिक सेखा पद्धतियों में लाभ और हानि लेखा तथा तुलनपत्न का तत्संवादी है, प्रति अवश्य संसम्न की जानी चाहिए।
 - कम्पनी श्रिधिनियम, 1956 की धारा 227 के अधीन संपरीक्षक की रिपोर्ट की भी एक प्रति श्रवहर संलग्न की जानी श्राहिए।

- 2. जहां कि कम्पनी के पास, किसी श्रन्य कारवार या वृक्ति के ग्रातिरिक्त सट्टे का कारवार है, वहां सट्टे के कारबार की बाबत मद 1 से 40 तक की विशिष्टियां घहां तक जहां तक वे सुसंगत हो पृथक रूप से दी जानी चाहिएें।
- 3. जहां कि किसी विगत वर्ष की ऐसी अनामेलित विकास रिवेट हो, जो चालू वर्ष की आय में से कटौती योग्य हो, वहां, यदि अनामेलित हानि और अनामेलित अवक्षयण को मुजरा करने के पश्चात् कोई निश्चित आय होती है तो, और उसी विस्तार तक, उसकी कटौती की जा सकेंगी।

उपाबन्ध **ख--**खण्ड 2---**धवसयण तया**

धारा 34(1) के ग्रधीन अपेक्षित

		(i) विद्यमान श्रास्तियों का श्रव- लिखित मूल्य; (ii) परिवर्धनों, परिवर्तनों ग्रावि की वास्तविक लागत	(क , ख यागके रूप में वर्गीकृत*	का श्रवलिखित मूल्य, जो		धवक्ष- यण की विहित वर (%)
1	2	3	4	5	6	7

*क----180 दिन या मधिक।

ख---30 दिन से प्रधिक किन्तु 180 दिन से कम।

ग--30 दिन या कम ।

इस स्तमं केवल उस दशा में भरने की भ्रावश्यकता है जबकि विवरणी निर्धारण वर्ष 1969-70 या किसी पूर्वतर वर्ष से सम्बन्धित है।

**दो पा०/ती० पा० पहले जोड़िए ।

@प्रा॰ म्नव॰/प्र॰ म्नव॰ पहले जोड़िए ।

@@ग्रवक्षयण जो धारा 37(4) (ii) या धारा $40(\pi)$ (v) या धारा $40(\pi)$ (ii) के ध्रिधीन कटौती के रूप में ग्रनुक्षेय नहीं है इस विवरण से ग्रपवर्जित किया जाना चाहिए।

उपायन्ध "ग"

भायकर भविनियम, 1961 की धारा 133 के अधीन दी जाने वाली विशिष्टियों की विवरणी

चन व्यक्तियों की िशिष्टियां, जिनको कम्पनी ने पूर्व वर्ष (वर्षों) में 400 हुए से श्रधिक भाटक, व्याज, कमीशन, स्वामित्व, इलाली या वार्षिकी का, (ऐसी वार्षिकी नहीं, जो "सम्बलम" शीर्ष के श्रधीन कराधेय वार्षिकी हो) संवाय किया है, तथा ऐसे सभी संवायों की विशिष्टियां।

क्क० सं∘	संदाय पाने वाले का नाम धीर पता	संदाय का प्रकार	संदत्त रकम	संदाय की तारीख	श्रनिवासी को संदाय की देशा में, क्या कर स्रोत पर काटा गया है और केन्द्रीय सरकार के जमा खाते संवत्त किया गया है।
1	2	3	4	5	6

- टिप्पण: 1. जहां कि कम्पनी न्यासी या भ्रभिकत्तां है, उन व्यक्तियों के, जिनके लिए या जिनकी न्यासी या भ्रभिकर्ता है, नामों श्रीर पतों की विशिष्टियां पृथक रूप से दी जानी चाहिए।
 - 2. किसी स्टाक या वाणिण्या एक्सचेंज के प्रबन्ध में सम्पृक्त किसी व्यक्ति के थ्यौहारी, दलाल या ग्रभिकर्त्ता को उन सभी व्यक्तियों के, नामों ग्रौर पतों का विवरण जिन्हें उसने या एक्सचेंज ने पूर्व वर्ष में कोई ऐसी राशि या संकल्ति राशि संदत्त की है जो (क) "ग्रन्तर" के तौर पर 2,000 रु० से ग्रधिक है ग्रौर (ख) ग्रास्तियों के, चाहे विक्रय, विनिमय के तौर पर या ग्रन्थया, ग्रंतरण के संसर्ग में 10,000 रुपए से ग्रधिक है, या जिसकों ग्रोर से या जिससे उसने या एक्सचेंज ने कोई ऐसी राशि प्राप्त की है, सभी ऐसे संवायों भीर प्राप्तियों की विशिष्टियां (रकम, तारीख ग्रादि) सहित, देना चाहिए ।
 - 3. जहां कि कम्पनी ऐसी कम्पनी या ऐसी कम्पनी की समनुषंगिक (जिसमें समनुषंगिक कम्पनी की साम्या ग्रंश पूंजी के 50 प्रतिशत से अधिक घारक कम्पनी द्वारा घृत है) नहीं है जिसमें जनता पर्याप्त रूप से हितबढ़ न हो, वहां पूर्व वर्ष (वर्षों) के दौरान कम्पनी द्वारा दिए गए दानों का विवरण, ग्रादाता (ग्रों) का/ के नाम ग्रीर पता (पते), दान (वानों) की क्षारीख (तारीखें), दान दी सम्पत्ति की विशिष्टियां ग्रीर उसका मुख्य देते हुए, पृथक रूप से दिया जाना चाहिए।

म्राय की विवरणी

सा० ग्रा० र० सं०

प्ररूप सं० 2 [(क) कम्पनियों ग्रीर (ख) धारा ।। के श्रधीन छूट का दावा करने वाले व्यक्तियों से भिन्न व्यक्तियों के लिए]

भागकर अधिनियम 1961

निर्घारण वर्ष 19

पताः कार्यालय----

निवास----

प्रास्यिति (स्वष्टि, हि॰ प्र॰ कु॰, ग्रावि) —

क्या निवासी है/निवासी है किन्तु मामूली तौर से निवासी नहीं है/मनिवासी है----

भाव 1 कुल माम का विवरण (टिप्पण 1 देखिए)

भाव का भीर्ष

ंभाय या हानि की एकम (यंदि कुछ न हो तो लिखिए "कुछ नहीं") हानि लाल स्याही से

1 वेतन (उपाबन्ध 1)

रु०

पशित कीजिए

† 2. प्रतिभृतियों पर न्याज: (क) सरकारी प्रतिभृतियां (ख) ग्रन्य

3. गृह सम्पत्ति से ग्राय (उपाबन्ध 2)

4. कारबार या वृत्ति के लाभ श्रीर ग्रभिलाम :

सट्टे के कारबार से कोई माय या (क) निजी कारबार या वृत्ति (उपाबन्ध 3)

हानि (क), (ख) भीर (ग)

के सामने पृथक रूप से कथित की *(ख) रजिस्ट्रीकृत फर्म के लाभों में ग्रंग

जानी चाहिए।

*(ग) भ्ररजिस्ट्रीकृत फर्म या व्यक्ति-

संगम या ध्यष्टि-निकाय के लाभों में ग्रंश

- * निवासी निर्धारिती की दशा में विदेशी श्राय की, यदि कोई हो, विशिष्टियां हर एक सीखें के श्रधीन पृथक रूप से दी आनी चाहिएं।
- † ब्योरे पृथक पन्ने पर दीजिए। हिप्पणों के लिए पुष्ठ 5 देखिए।

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- 2. ग्रसुविधाग्रस्त भाश्रितों की चिकित्सा पर व्यय (धारा 80 प
- 3. निवृत्त वार्षिकियां सुनिश्चित करने के लिए संदाय (धारा 80 क)
- 4. निवासी अभारतीय नागरिक द्वारा किया गया शिक्षा व्यय (धारा 80 च)
- *5. संदान (धारा 80 छ)
- 6. मुख्यतः विस्थापित व्यक्तियों श्रादि को नियोजित करने वाले मए श्रीचोनिक उपक्रमों से लाभ श्रीर श्रीभलाभ (धारा 80 ज)
- 7. नए रूप से स्थापित ग्रौबोगिक उपक्रमों से लाग भौर ग्रभिलाभ (धारा 80 झ)
- 8. नए औद्योगिक उपक्रमों या पोतों या होटल कारबार से लाभांश (धारा 80 ट)
- 9. कतिपय प्रतिभृतियों, लाभांशों ग्रादि पर ब्याज (धारा 80ठ)
- सहकारी सोसाइटियों की भ्राय (धारा 80 त)
- सहकारी सोसाइटियों से लाभांण (धारा 80 थ)
- 12. पुस्तक प्रकाशन के कारबार से लाभ ग्रीर ग्रमिलाभ (80 वय)
- 13. प्राध्यापकों, प्रध्यापकों भादि की दक्षा में कलिपय विवेशी स्त्रोतों से पारिश्रमिक (धारा 80 द)
- 14. लेखफ, नाटककार, कलाकार धादि की दशा में विदेशी स्रोतों से वृत्तिक धाय (धारा 80 दव)
- 15. प्रबन्ध ग्रभिकरण श्रादि के पर्य-वसान के लिए प्रतिकर (धारा 80 व)

^{*} व्योरे दोजिए।

3

16. निम्नांकित से संबंधित दीर्घ-कालिक पूंजी में प्रभिलाभ--

- (i) भूमि या निर्माण या उनमें कोई श्रिधिकार
- (ii) अन्य मास्तियी
- 17. मंधेया शारीरिक रूप से प्रसुविधा प्रस्त व्यष्टियों के लिए कटौती (बारा 80प)
- *18. कोई प्रन्य कटौती
 - 19. कुल कटौती (भाग I को ले जाई गई)

भाग III कुल म्राय में सम्मिलित की गई ऐसी राशियों का विषरण जिनकी शावत माधकर संदेय नहीं है या जो ग्रायकर की रिबेट या कटौसी के लिए ग्रहित है।

विशिष्टियां

रकम

- 1. कर मुक्त प्रतिभूतियों पर ब्याज (मारा 86 क)
- *2. भरिजस्ट्रीकृत फर्म या व्यक्ति-संगम या व्यव्टि-निकाय की श्राय में का श्रंग (धारा 86 (॥) श्रौर श्रौर (V)
- लाभांश संदत्त करने वाली कम्पनी
 की कृषि ग्राय से हुए माने जा सकने वाले लाभांश (धारा 235)
- *4. अन्य मदॅ, यदि कोई हों।

भाग III का योग

***ब्यौरे दीजिए**।

भाग IV--राशियां, जो भाग 1 में सम्मिलित नहीं की गई हैं भ्रौर जिनके सम्बन्ध में यह दाबा किया गया है कि वे कराधेय नहीं है।

विशिष्टियां

रकम

कराधेय न होने का कारण

भाग IV का योग

भाग V-म्रोत पर काटे गए कर और संदत्त श्रव्रिम कर का विवरण

स्रोत पर काटा गया कर

संवत्त ग्रग्निम कर

(कर कटौती प्रमाणपन्न संलग्न किया जाय)

विशिष्टियां

कर की रकम

संदाय की तारीख

रकम

वेतन

प्रतिभूतियों पर व्याज

ग्रन्य स्थाज सामाग

कोई भन्य भाय

योग

योग

टिप्पण:--यिद स्नोत पर कटौती किया गया कर श्रीर संदरन श्रिश्रम कर का योग, जैसा कि भाग V में दर्शाया गया है, भाग 1 में की कुल श्राय पर प्रभार्य कर से 500 रुएए से श्रिष्ठिक से कम पड़ता हो तो शुद्ध देय कर की रकम इस विवरणी के दिए जाने के 30 दिन के भीतर केन्द्रीय सरकार के जमा-खाते में संदत्त की जानी चाहिए। संदाय या तो प्रत्यक्ष: भारतीय रिजर्व बैंक/भारतीय स्टेट बैंक/खजाने/ज्यखजाने में समुचित चालान पर किया जा सकेंगा या "श्रायकर विभाग" को संदेय उस रकम के लिए कास चैंक काता जा सकेंगा श्रीर उसी रकम के लिए समुचित चालान के साथ श्रायकर कार्यालय के काउंटर पर परिदत्त किया जा सकेंगा।

कुल श्राय पर देय शुद्ध कर का संदाय इस विवरणी के विए जाने के 30 दिन के भीतर न जाने पर, ऐसे कर के 50 प्रतिशत तक की शास्ति उद्ग्रहणीय होगी।

भाग VI धारा 139(6) के भ्रधीन भ्रपेक्षित विशिष्टियों का विवरण

- (क) निर्धारिती द्वारा किए जाने वाले कारबार या वृत्ति की विशिष्टियां
 - (i) भारत में कारबार या वृत्ति के प्रधान स्थान का पता
 - (ii) शास्त्रा (ग्रों) का पता (पते)

टिप्पणियां

थे।

(ख) केवल हिन्दू प्रविभक्त कुटुम्बों द्वारा भरा जाए:

कम पूर्व वर्ष की समाप्ति पर कुटुम्ब 'कर्ता' से नातेदारी पूर्व वर्ष की समाप्ति संब के उन सदस्यों के नाम जो विभा- पर आयु जन का दावा करने के हक़दार

(ग) वहां भरा जाय जहां कि निर्धारिती कोई फर्में /व्यक्ति-संगम /व्यष्टि-निकाय /फर्मे में भागी-दार /संगम या निकाय का सदस्य /भागीदारी के फायदों में सम्मिलित किया गया भवयस्क है ।

यदि कोई भागी-भागीदार/ग्रवयस्क फर्म/व्यक्ति-संयम/ फर्मे /ब्यक्ति-संगम/ हर एक भागीदार/ व्यष्टिनिकाय का दार/ग्रवयस्क निकाय में ग्रंश धवयस्क सदस्य सदस्य का नाम किसी भन्य भागी-का विस्तार नाम भीर पता का नाम धार का पतिया पत्नी/संसान तो कथित किया जाय ।

महत्वपूर्ण: जहां कि तिर्धारिती एसी फर्में हैं, जो किसी पूर्वतर निर्धारण वर्ष के लिए धनुदस रिजस्ट्रीकरण को जारी रखना चाहती हैं, वहां घोषणा प्ररूप सं० 12 में संलग्न की जानी चाहिए।

संस्थापन

Ÿ	——जो श्री———	 -का पुल	व/की पुद्धी/पत्नी	्रष्ट्रं सत्यनिष्ठा-
(मोटे ग्रक्षरों में न	नाम) (पिता/परि	ते कानाम)		
पू र्वंक घोषित क रता/करत			य के उपाबन्धों भ्र	र विवरणों में
थी गई जानकारी मेरे सर्व				
भाय की रकम भौर म न्य रि		-	· ·	
				−ય ત્રમન વિવ
को प्रारम्भ होने वाले नि	।धारण वष स सुसः	ात सभा पूर्व वया	स सम्बान्धत हु।	
	- 			~ /
	त्यह ग्रौर घोषित क			
सहकारी सोसाइटी/व्यक्ति				
	——के भपने नाम में	नंकीया किसी भ न	य व्यक्ति के नाम	में की किसी
भ्रास्ति से उक्त पूर्व वर्ष के	दौरान कोई भ्रन्यः	प्राय प्रो त्भूत या उ	र्भूत नहीं हुई या	प्राप्त नहीं हुई
मौर कि	मेरा/कुटुम्ब/फर्म	/सहकारी सोसाइट	टी/संगम/व्यष्टि	निकाय/स्थानीय
प्राधिकारी,	· ·			
मैं यह भौर भोषि	त करता हूं कि मैं इ	स विवरणी को——		——के रूप में
अपनी हैसियत से दे रहा				
करने के जिए सक्षम हूं।	= -		•	
_				
तारीख				
स्थाम				
\				
			हस्ता क्षर -	

महत्त्वपूर्ण: हत्यापन हस्ताक्षरित करने से पूर्व हस्ताक्षरकर्ता को ग्रपना समाधान कर लेना चाहिए कि विवरणी हर बात मैं सही ग्रौर पूर्ण है। (इस विवरणी में मिथ्या कथन करने वाला कोई व्यक्ति ग्रायकर ग्रधिनियम, 1961 की धारा 277 के ग्रधीन ग्रभियोजनीय होगा ग्रौर वोषसिद्धी पर कठिन कारावास से, जो मामूली तौर से छह मास से न्यून नहीं होगा ग्रौर वो वर्षों तक का हो सकेगा, दण्डनीय होगा)।

दिष्यण :

- 1. यदि किसी घन्य व्यक्ति की धाय ग्रायकर ग्रिधिनयम, 1961 की धारा 60,61,62,63 या 64 के उपबन्धों के प्रधीन ग्रापकी कुल श्राय में सम्मिलित की जाने योग्य है, तो ऐसी ग्राय समृश्वित शीषों के प्रधीन इस विवरणी में पृथकतः दिशात की जानी चाहिए।
- 2. हर एक प्रवर्ग के श्रधीन श्रयानीत हानि के मुजरा के लिए वावा मद 1 से लेकर 6 तक के योग में सम्मिलित की गई उसी प्रवर्ग की श्राय के विस्तार तक किया जा सकेगा।
- 3. वार्षिकी निक्षेप, प्रभाणपत्नों के प्रतिवर्ण भीर वार्षिकी निक्षेप स्कीम, 1966 के सधीन प्रकरण "क" में विवरण संलग्न कीजिए ।
- 4. जहां किसी, फर्मे, व्यक्ति संगम या व्यष्टि निकाय की विवरणी में श्रष्टयाय 6क के अधीन कटौती का चावा किया गया है वहां उस मद की बाबत कटौती का कोई दावा फर्मे के किसी भागीदार या संगम या निकाय के सदस्य की किसी विवरणी में नहीं किया आग्रगा।
- 5. सभी लागू प्रविष्टियां भौर उपावन्ध भरे जाने चाहिएं। यदि स्थान पर्याप्त नहीं है तो, पृथक पन्ने संलग्न करें।

	-	•
जपा ब न्ध	I	-वंतन
2114.4	_	471.1

₹●

- 1. नियोजक का नाम भीर पता----
- 2. नकद श्रंश सहित वेतन मजदूरी श्रादि की कुल रकम उस विस्तार सक खड़ां सक ये कर-मुक्त नहीं है।
- 3. नियोजक द्वारा किराया-मुक्त या रियायती किराये पर प्रदान की गई वास-सुविधा का मूल्य ।
- 4. नियोजक द्वारा दी गई मोटर कार या अन्य सवारी का परिलब्धि मूल्य।
- नियोजक द्वारा प्रदान की गई घरेलू या व्यक्तिगत सेवाओं आदि का परिलब्धि मूल्य ।
- .6. ''वेतन'' के श्रधीन प्रभार्य कोई अन्य रकम (च्यौरे दीजिए)

सकल बेतन

निम्नसिक्तित पर व्यय की	। कटौती कीजिए
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(事)	पुस्तकें	धारा	16(i)]		

(क) मनोरंखन [धारा 16(ii)]

र_॰----

(ग) वस्ति कर श्रदि '[धारा 16(iii)]

₹0-----

*(¶)	याक्षा [धारा (iv)]	<u> 7</u> 0
	[जहां सवारी बनाई रखी जाती है,	
	(i) सवारी का प्रवेग	
	(उपर्दाशत करें कि क्या मोटरकार/मोटरसाइकि मोपेड है)	ल/स्कृटर/घन्य
	(ii) उन कैंसेन्डर मासों (भासों के भाग को सम्मिलित बौरान सवारी पूर्व वर्ष	,
·(æ)	धन्य मर्वे, यदि कोई हों, व्यौरे दीजिए [झारा $16(v)$]	₹0

۲o

^{&#}x27;'वेसन" **शीर्ष के** अधीन कुल रकम

सवारी भक्ता प्राप्त करने वाला कोई कर्मवारी इस कटौती का इकदार नहीं है।

		-·			उपाबन्ध 2गृह
कम सं∘ृं	*सम्पत्ति का पता	स कल वार्षिक] मल्य	बार्षिक मृ्स्य	में से कटौतियां	शुद्ध रकम (न्याप ३ क्या
		. 1964	स्थानीय कर	नबीन सम्निमित सम्पत्ति स्वयं प्रधिमुक्त सम्पत्ति के लिए मोक	
		₹०	रु०	रु०	₹०
1	2	3	4	5	6

^{*}जहां सुसंगत हो, वहां निम्नलिखित भी कथित कीजिए---

⁽क) यंश, यदि सह-स्वामी हो ;

⁽क) निजी कारबार या वृत्ति के लिए उपयोग में न खाया गया धनुपात ।

सम्पत्ति से	ग्रा य				
		कटौ	तियां		गृद्ध भ्राय हानि (स्तम्भ 11)
मरम्तें	संग्रहण प्रभार	उधारों पर ब्याज	श्रन्य मदें क्यौरे दीजिए	योग (स्तम्भ 7 से 10 तक)	(40+4 11)
₹०	₹०	₹०	₹ ०	₹ ০	
7	8	9	10	11	12

 संकलित श्राय/हानि	₹0
ऋण श्रन्य सह-स्वामी (मियों) का श्रंश	T o
विवरणी के भाग 1 को ले जाया गया खतिशेष	₹0

उपायम्य 3---खण्ड 1

——————————को समाप्त हुए पूर्व वर्ष के लिए कारबार या वृक्ति के लाभों ग्रौर ग्रामिलाभों की विशिष्टियां

 लाभ और हानि लेखा के अनुसार या हानि (हानि लाल स्याही में धिंशत की जिए)

₹ ०

जोड़िए (यदि ऊपर की संख्या हानि है तो, घटाइए)

- 2. पूर्वतर वर्षों की हानियां, जो लाभ ग्रौर हानि लेखा में विकलित हैं
- कोई कराधेय लाभ या श्रमिलाभ, जो उपरोक्त में सम्मिलित नहीं किया गया है
- 4. ड्बन्त ऋणों के लिए भारक्षितिया
- 5. भारक्षितियों या व्यवस्था जो कटौती किए जाने योग्य नहीं है
- 6. अ।रक्षित या भ्रन्य निधियों में जमा ब्याज
- 7. खौरात या उपहार के प्रकार के व्यय
- 8. भायकर, श¹स्ति, भादि
- 9. पूंजीगत व्यय के प्रकार का व्यय
- 10. प्रवक्षयण भौर/या विकास रिबेट
- 11. कारबार या वृश्चि के प्रयोजन के लिए भागतः प्रयुक्त श्रास्तियों की मरस्मत भौर बीमा
- 12. वैज्ञानिक अनुसंघान पर व्यय या किसी वैज्ञानिक अनुसंघान संगम आदि को संदत्त राशियाँ
- 13. भारम्भिक व्यय
- 14. खनिजों के पूर्वेक्षण घौर विकास पर व्यय
- 15. भातिच्य-व्यय, जो धारा 37(2) या (2क) या (2का) के अधीन मनु-ज्ञीय रक्तम से भिक्षक है
- *16. (क) म्रतिथिगृह पर व्यय जो धारा 37(3) या (4) के मधीन भनुज्ञेय रकम से मधिक है
 - (ख) विज्ञापन या यात्रा पर व्यय, जो भायकर नियम 1962 के नियम 6क, 6ख भीर 6(घ) के साथ पठिल धारा 37(3) के भन्नीन भनु-जीय रकम से भन्निक है

^{*} स्पौरे बीजिए

लाभ ग्रीर हानि लेखा के श्रन्मार या ह नि (हानि लाल स्याही में दक्षित की जिए)

रु०

- (ग) व्यय, जो श्रायकर नियम, 1962 के नियम 6 घघ के साथ पठित धारा 40.क(3) के श्रधीन श्रनुक्तेय नहीं है।
- 17. राशियां, जो धारा 40(क) (।), (।।), (।।), (।।), (।ए), और (ए) के अधीन कटौती योग्य नहीं हैं ।
- 18. (क) भागीदारों को ब्याज, बेतन, कमीशन श्रादि [धारा 40(ख)]
 (ख) धारा 40--(क)(2) में निर्दिष्ट व्यय
- *19. श्रन्य व्यय, जो धारा 28 से 44 तक के ब्रधीन श्रनुज्ञेय नहीं है
 - 20. ग्रास्तियों के विकथ पर हानि, जैसी बहियों के ग्रनुसार है
- *21. निम्नलिखित के ग्रधीन प्रभायं लाभों का रकम :--
 - (क) धारा 41(2) और 41(2क) (गेष प्रभार)
 - (ख) घारा 41(1), (3) भौर (4)
 - 22. मद। से लेकर 21 तक कायोग (श्रग्रनीत)

স্ ০

षटाइए (जोड़िए, यदि उपर्युक्त योग ऋणात्मक संक है)

- 23. भाय जो "कारबार या वृत्ति के लाभ श्रीर प्रभिलाभ" से भिश्न शीर्षों के श्रधीन प्रभार्य है या जो किसी पूर्वतर वर्ष में पहले ही कर से प्रभारित कर दी गई है
- 24. (क) कारबार या वृत्ति के प्रयोजनों के लिए भागतः प्रयुक्त प्रास्तियों की मरम्मत भ्रौर बीमा, जिसके सम्बन्ध में यह दावा किया गया है कि वह धारा 38(2) के प्रधीन युक्तियुक्त है।
 - (ख) व्यय, जिसके सम्बन्ध में यह दावा किया गया है कि वह धारा 40-क(2) के प्रधीन युक्तियुक्त है

^{*} व्यौरे दीजिए

- 25. श्रनुज्ञेय अवक्षयण जिसके भन्तर्गत श्रनामेलित अवक्षयण आता है
- *26. धारा 32(।) (।।।) के अधीन समापन मोक
 - 27. पुनर्वासन मोक (धारा 33ख)
- *28. (क) वैज्ञानिक अनुसंधान पर व्यय या वैज्ञानिक अनुसंधान संगम आदि को संदत्त राशियां, धारा 35 के अधीन अनुज्ञेय विस्तार तक
 - (ख) घारा 35क के प्रधीन प्रतुज्ञेय पेटेंटों या प्रतिलिप्यधिकारों पर पूंजीगत व्यय का भाग
 - 29. निर्यात बाजार विकास मोध (धारा 35ख)
 - 30. आरम्भिक व्यय, धारा 35(घ) के अधीन, अनुज्ञेय विस्तार तक
 - 31. खिनजों के पूर्वेक्षण के लिए श्रीर उनके विकास पर व्यय, धारा 35(ड) के श्रधीन श्रनुजेय सीमा तक
 - 32. श्रास्तियों के विकथ पर लाभ, जैसा बहियों के श्रनुसार है
 - 33. कोई भ्रन्य अनुज्ञेय व्यय
- *34. भ्रनुजेय विकास रिबेट (धारा 33)
 - 35. अनुक्तेंथ विकास मोक (धारा 33क) (प्ररुप सं० 5क में व्यौरे दीजिए)
 - 36. मद 23 से 35 तक का योग
 - 37. शुद्ध लाभ (या हानि) चिवरणी के भाग। को ले जाया गया। (मद 22 ऋण मद 36)
 - ब्यौरे पृथक पन्ने पर दीजिए ।

टिप्पण: 1. यदि लेखा लेखाकी वाणिज्यिक पद्धति पर रखे जाते हैं, तो विनिर्माण लेखा या व्यापार लेखा लाभ ग्रौर हानि लेखा तथा तुलनपत्न की प्रतिश्रवश्य संलग्न की जानी चाहिए। यदि लेखा किसी श्रन्य पद्धित पर रखें जाते हैं तो पद्धित का निवरण दिया जाना चाहिए ग्रौर किसी ऐसे निवरण की जो वाणिज्यिक लेखा पद्धितयों में लाभ ग्रौर हानि लेखा तथा तुलन पत्न का तत्संवादी है, प्रति श्रवश्य संलग्न की जानी चाहिए यदि लेखाग्रों की संपरीक्षा की जाती है तो संपरीक्षाक की रिपोर्ट की प्रति संपरीक्षित लेखाग्रों के एक निवरण सहित संलग्न की जानी चाहिए।

- 2. जहां निर्धारिती किसी ग्रन्य कारबार या वृत्ति के ग्रांतिरिक्त सट्टे का कारबार करता है वहां सट्टे के कारबार की बाबत मद 1 से 37 तक की विशिष्टियां, वहां तक जहां तक वे सुसंगत हों, पृथक रूप से दी जानी चाहिए।
- 3. जहां कि किसी विगत वर्ष की ऐसी श्रनामेलित विकास रिबेट हो जो चालू वर्ष की श्राय में से कटोतीयोग्य हो वहां यदि अनामेलित हानि और श्रनामेलित श्रवक्षयण को मुजारा करने के पश्चान् कोई घनात्मक आय होती है तो, और उसी विस्तार तक, उसकी कटौती की जा सकेगी।

उपाबन्ध 3---खण्ड 2---श्रवक्षयण ग्रीर विकास रिबेट धारा 34(1) के श्रधीन श्रपेक्षित विशिष्टियों का विवरण

क ं सं•	श्राग्तियों का ं विवरण	(i) विद्यमान श्राग्तियों का श्रवांलिखत मूल्य (ii) परिवर्धनों, परिवर्तनों, श्रादि की वास्तविक लागत ।	की ग्रवधि (क,	का श्रवलि- खित मूल्य जो विकीत, त्यक्त श्रादि हों	(रतम्भ 3 ऋण स्तं०	की
	1 2	٠	Δ		6	7

ग--- 30 दिन या कम

इस स्तंभ को केवल वहां भरने की ग्रावश्यकता है, जहां विवरणी निर्धारण वर्ष 1969-70

या किसी पूर्वतर वर्ष से सम्बन्धित है। **वो० पा०/ती० पा० पहले जोड़िए।

@ श्रवक्षयण जो धारा 37(4) (ii) या घारा 40(*) (v) के अधीन कटौती के रूप में अनुज्ञेय नहीं है, इस विवरण से अपवर्जित किया जाना चाहिए ।

^{*}क---180 दिन या प्रधिक

ख—30 दिन से ग्रधिक किन्तु 180 दिन से कम

	कार्यकृत दिनों की संख्या दो पारी/ तीन पारी**	दावाकृत प्रारम्भिक प्रसामान्य भ्रव- क्षयण@		दावाकृत विकास रिबेट (वर% भी उपर्वागत कीजिए)	टिप्पणीयां @@	
8	9	10	11	12	13	

योग

कुल दावाकृत ग्रवक्षयण (स्तम्भ 10+11) रु० कुल दावाकृत विकास रिबेट (स्तम्भ 12) रु०

उपाबन्ध 4

भ्रायकर भ्रधिनियम, 1961 की धारा 133 के श्रधीन दी जाने वाली विशिष्टियों की विवरणी

उन सब व्यक्तियों के नामों भ्रौर पतों का विवरण, जिनको निर्धारितो ने पूर्व वर्ष (वर्षों) में 400 रुपए से भ्रधिक किराया, व्याज, कमीशन, स्वामिस्व या दलाली या किसी वार्षिकी का (जो ऐसी वार्षिकी नहीं है जो वेतन शीर्ष के भ्रधीन कराधेय वार्षिकी हो) संदाय किया है भ्रौर ऐसे सभी संदायों की विशिष्टियां।

का≎ सं∘	पाने वाले का नाम इ पता	गैर संदाय का प्रकार	संदत्त रकम	संदाय की तारीख	श्रनिवासी को संवाय की दशा में, क्या कर स्रोत पर काटा गया है श्रौर केन्द्रीय सरकार के जमा-खाते में संवस्त किया गया है।
1	2	3	4	5	6

टिप्पण

- जहां निर्धारिती न्यासी, संरक्षक या श्रभिकर्ता है, उन व्यक्तियों के जिनके लिए या जिनका कि निर्धारिती न्यासी, संरक्षक या श्रभिकर्ता है, नाम और पतों की विशिष्टियां पृथक रूप से दी जानी चाहिएं ।
- 2. स्टाक या पण्य एक्सचेंज के प्रबन्ध में सम्पृक्त किसी व्यक्ति के ब्यौहारी बलाल या अभिकर्ता को उन सब व्यक्तियों के नामों और पतों का विवरण जिन्हें उसने या एक्सचेंज ने पूर्व वर्षों में कोई ऐसी राशि (या सं किता राशि) संवत्त की है जो (क), "अन्तर" के तौर पर 2000/-- ६० से अधिक है और (ख) आस्तियों के चाहे विकय, विनिमय के तौर पर या अन्यथा अन्तरण के संसर्ग में 10000/-- ६० रे अधिक है या जिसकी और से या जिससे उसने या एक्सचेंज ने ऐसी कोई राशि प्राप्त की है सभी एसे संदायों और प्राप्तियों की विशिष्टियों (रकम, तारीख आदि) सहित देना चाहिए।
- 3. पूर्व वर्ष (वर्षों) के दौरान निर्धारिती द्वारा दिए गए दान (दानों) का विवरण भ्रादाता/ भादाताभ्रों के नाम श्रौर पता (पते) दान (दानों) की तारीख (तारीखें) दान की गई सम्पत्ति की विभिन्टियां, श्रौर उसका मूल्य देते हुए, पृथक रूप से दिया जाना चोहिए।

	श्राय की विवरणी
प्ररुप सं० 3 ग्रायकरग्रिनियम 1961	सा० घ्र० र० सं०
के अधीन छूट का दावा करते हैं), भिन्न ऐरे अधिक नहीं है या (ख) कुल आय 15,0 अभिलाभ' शीर्ष के अधीन जिनकी कोई	
पता : कार्यालय	
भाग 1-कुल ग्राय का विवरण*	
भ्राय का शीर्ण	अग्राय या हानि की रकम (यदि कुछ न हो तो लिखिए कुछ नहीं) हानि लाल स्याही में दिशत कीजिए। ६०
1. वेतन (उपाबन्ध 1)	
 प्रतिभृतियों पर व्याज : कटौती संग्रहण प्रभार कीजिए उधारों पर व्याज . 	· ·
३ सह-सम्पत्ति से प्राय (उपाबन्ध २)	

- 3. गृह-सम्पत्ति से म्राय (उपाबन्ध 2)
- 4. कारबार या वृत्ति के लाभ श्रौर श्रभिलाभ:
 - (क) निजी कारबार या वृत्ति (व्यापार लेखा, ला० भीर हा० लेखा भीर तुलन-पन्न भीर भ्राय की संगणना प्रदक्षित करने वाले विवरण की प्रति संलग्न कीजिए)

^{*}यदि किसी श्रन्य व्यक्ति की श्राय श्राय-कर श्रिधिनियम 1961 की धारा 60, घारा 61, धारा 62, धारा 63 या धारा 64 के अधीन श्रापकी कुल श्राय में सिम्मिलित करने योग्य है, तो ऐसी श्राय भी इस विवरणी में समुचित शीर्षों के नीचे पृथकतः दिशित की जानी चाहिए।

^{@ि}निवासी निर्धारिती की दशा में, विदेशी भ्राय की, यदि कोई हो, विशिष्टियां हर एक शीर्ष के नीचे पृथक-पृथक दी जानी चाहिए ।

**(ख) रजिस्टीकृत फर्म के लाभों में श्रां	**(ख ा)	ब) रजिस्टीकृत	फर्म	के	लाभों	में	श्रो
--	-----------------	---------------	------	----	-------	-----	------

**(ग) अरजिस्ट्रीकृत फर्म या व्यक्ति-संगम या व्यष्टि-निकाय के लाभों में अंश (सट्टे के कारबार से कोई भ्राय या हानि (क), (ख) और (ग) के सामने पृथकरूप से कथित की जानी चाहिए)

**5. पूंजी—श्रिभलाभ : (क) श्रल्पकालिक पूंजी श्रास्तियों से संबंधित (ख) श्रन्य पूंजी श्रास्तियों से सम्बन्धित

** 6. भ्रन्य स्रोतों से भ्राय :

(क) लाभाग:

सकल

रु०.

कटौती कीजिए : संग्रहण प्रभार उधारों पर व्याज

श्रतिशेष

ग्रहणप्रभार ६०.... ब्रारों पर व्याज ६०....

६०..... **६**०.....

(स्व) वार्षिकी या वार्षिकी का संराशित मूल्य

(धारा 280-घ) (ग) ब्याज था श्रन्य मर्वे **र**०..... **र**०.....

```

7. मद 1 से 6 तक का योग

कटौती की जिए: पूर्वतर वर्षों की अग्रानीत हानि (धारा 72 से 78 तक)

ध्रतिशेष

ऋण : (i) कटौती करने योग्य रकम (भाग II देखिए)

(ii) वार्षिकी निक्षपों की रकम (धारा 280 देखिए)

₹0.....

कुल आय

\*\*व्यौरे पथक पन्ने पर दीजिए।

भाग II---प्राय-कर प्रधिनियम, 1961 के अध्याय 6-क के प्रधीन कटौतियां

सकल रकम श्रहेंक रकम कटौती की कटौती की दर% रकम (1) (2) (3) (4)

- \*1. जीवन बीमा प्रीमियम, भविष्य निधि में ग्रभिदाय, ग्रादि (धारा 80ग)
- \*2. संदान (धारा 80 छ)
- 3. नए श्रीद्योगिक उपक्रमों से लाभांश (धारा 80ट)

| 4. कतिपय प्रतिभूतिग<br>पर ब्याज (धार                                       | = -                                                                                    |                            |                               |
|----------------------------------------------------------------------------|----------------------------------------------------------------------------------------|----------------------------|-------------------------------|
| * 5. भ्रन्य मवे, या                                                        | दे कोई हों—                                                                            |                            |                               |
| कुल कटौतियां (भाग                                                          | I को ले जाई गई) .                                                                      |                            |                               |
| _                                                                          | य में सम्मिलित की गई ऐसे<br>कर के रिवेट या कटौती के                                    |                            | ननकी बाबत श्राय-कर संधेय      |
|                                                                            | <br>विशिष्टियां                                                                        |                            | रकम                           |
| *2. ग्ररजिस्ट्रीकृत                                                        | तियों पर व्याज (धारा 86<br>कर्मयाव्यक्ति-संगमयाव्यक्ति<br>[]) भ्रौर (V)]<br>देकोई हों। | *                          | <b>T</b>                      |
|                                                                            | <br>भाग III का योग                                                                     |                            |                               |
|                                                                            | , जो भाग I में सम्मिलित नह<br>वे कराधेय नहीं हैं ।                                     | ों की गई हैं भ्रौर जिनके स | म्बन्ध में यह दावा किया गर्मा |
| विशिष्टियां                                                                |                                                                                        | रकम                        | कराघेय न होने का कारण         |
| <br>भाग                                                                    |                                                                                        | ·                          |                               |
| भाग V—स्रोत पर                                                             | काटा गया कर भ्रौर संदत्त                                                               | श्रग्रिम कर का विवरण       |                               |
|                                                                            | पर काटा गया कर<br>माणपन्न संलग्न कीजिए)                                                | संदत्तः                    | प्रग्रिम कर                   |
| विशिष्टियां                                                                | कर की रकम                                                                              | संदाय की तारीख             | रकम                           |
| वेतन<br>प्रतिभूतियों पर ब्या<br>झत्य व्याज<br>लाभांश .<br>कोई श्रन्य श्राय | <br>ज<br><br>                                                                          |                            |                               |
| योग                                                                        |                                                                                        | योग                        |                               |

टिप्पण :-यदि स्रोत पर कटौती किया गया कर और संदत्त अग्रिम कर का योग, जैसा कि भाग V में दर्शाया गया है, भाग I में की कुल श्राय पर प्रभार्य कर से 500 रुपए से श्रिष्ठिक से कम पड़ता हो तो शुद्ध देय कर की रकम इस विवरणी के दिए जाने के 30 दिन के भीतर केन्द्रीय सरकार के जमा-खाते में संदत्त की जानी चाहिए। संदाय या तो प्रत्यक्षतः भारतीय रिजर्व बैंक/भारतीय स्टेट बैंक/खजाने/उपखजाने में समुचित चालान पर किया जा सकेगा या 'श्रायकर विभाग' को संदेय उस रकम के लिए श्रास चैंक काटा जा सकेगा और उसी रकम के लिए समुचित चालान के साथ आयकर कार्यालय के काउन्टर पर परिदत्त किया जा सकेगा।

कुल श्राय पर देय शुद्ध कर का संदाय इस विवरण के दिए जाने के 30 दिन के भीतर न किए जाने पर, ऐसे करके 50 प्रतिशत तक की शास्ति उद्ग्रहणीय होगी ।

भाग VI—धारा 39(6) के प्रधीन प्रपेक्षित विशिष्टियों का विवरण (वहां भरा जाए, जहां कि निर्धारिती कोई फर्मे/ब्यक्ति-संगम/ब्यष्टि-निकाय/फर्मे में भागीदार/संगम या निकाय का सदस्य/ मागीदार के फायदे में सिम्मलित किया गया श्रवयस्क है।

फर्मं/व्यक्ति-संगम/ हर एक भागीदार/ यदि कोई भागीदार/ भागीदार/श्रवयस्क फर्मं/व्यक्ति-संगम/ व्यष्टि-निकाय का श्रवयस्क/सदस्य का श्रवयस्क किसी सदस्य का पता निकाय में ग्रंश का नाम भौर पता नाम श्रन्य भागीदार का विस्तार पति या की पत्नी/ की संतान है, तो कथित कीजिए

महस्वपूर्ण:---जहां कि निर्घारिती ऐसी फर्म है, जो किसी पूर्वतर निर्घारण वर्ष के लिए ब्रनुदल रजिस्ट्रीकरण को जारी रखना चाहती है, वहां घोषणा प्ररूप सं० 12 में संलग्न की जानी चाहिए ।

\*ब्यौरे दीजिए ।

### सत्यापभ

मैं सत्यनिष्ठापूर्वक यह श्रौर घोषित करता हूं /करती हूं कि मुझको/कुटुम्ब/फर्म/व्यक्ति-संगम/ व्यप्टि-निकाय को उक्त पूर्व वर्षों के दौरान श्रपने नाम में या श्रन्य किसी व्यक्ति के नाम में किसी भी ग्राम्ति से कोई अन्य श्राय प्रोद्भूत या उदभूत नहीं हुई या प्राप्त नहीं हुई श्रौर कि मेरा/कुटुम्ब/फर्म का/संगमका/ व्यप्टि निकाय का उक्त पूर्व वर्ष के दौरान, श्राय का कोई श्रन्य स्रोत नहीं था।

| र्मैं यह श्रौर घोषित करता हं /करतं<br>रूप में श्रपनी हैसियत से दे रहा हूं /दे रही हू            |                                                    |                                 |               |
|-------------------------------------------------------------------------------------------------|----------------------------------------------------|---------------------------------|---------------|
| रूप म अपना हासयत ५ द रहा हू /द रहा हू<br>करने के लिए सक्षम हूं ।                                | , आराकम इसापवण्या                                  | कामगाम का सर्व                  | १८ इल जल्लाम  |
| तारीख                                                                                           |                                                    |                                 | (हस्ताक्षर )  |
|                                                                                                 | के कर्ष जरसम्बद्धाः की                             |                                 | · · · · ·     |
| <b>महत्यपूर्ण</b> :मत्यापन हरताक्षरित करने<br>विवलणी हर बात में सही <sup>ह</sup>                | **                                                 | श्रपना समाधान कर                | लगा चाहिए।क   |
| (इस विवरण में मिथ्या क<br>धारा 277 के प्रधात ग्रिमि<br>वास से, जो मामूली तीर से<br>दण्डनीय ोगा) | प्रन करने वाला कोई व्या<br>पोजन के दायित्वाधीन हैं | ाग श्रौर दोषसिद्धि <sup>प</sup> | ार कठिन कारा- |
| उ गावन्य                                                                                        | I <b>वे</b> ल <b>न</b>                             |                                 |               |
| 1. नियोजक का नाम श्रौर पना                                                                      |                                                    |                                 | रु ०          |
| <ol> <li>नकद भक्ते महित देनन, मजदूरी, आदि</li> <li>ये कर-मुक्त नहीं हैं।</li> </ol>             | की कुल रकम, उस विस्त                               | ार तक जहां तक                   |               |
| 3. नियोजक द्वारा किराया युक्त या रिया                                                           | यती दर पर दी गई बाम                                | -मुविधा का मूल्य                |               |
| 4. नियोजक द्वारा प्रदान की गई मोटर क                                                            | रिया ग्रन्य सवारी का परि                           | ग्लिव्धि मूल्य                  |               |
| <ol> <li>नियोजक द्वारा प्रदान की गई घरेलू य<br/>मृत्य</li> </ol>                                | । व्यक्तिगत सेवाग्रीं श्रावि                       | इ का परिलब्धि                   |               |
| <ol> <li>वेतन के अधीन प्रभाय कोई श्रन्य रकम</li> </ol>                                          | •                                                  | ल वेतन                          |               |
| 0.0                                                                                             | स्व                                                | भ पत्म                          |               |
| नम्नलिखित पर व्यय की कटौती कीजिए                                                                |                                                    |                                 |               |
| (क) पुस्तके (भारा 16 (i)                                                                        | ₹o                                                 |                                 |               |
| (ख) मनोरंजन (धारा 16 (ii)<br>(ग) वृत्ति कर, श्रादि धारा 16 (iii)                                | ह् <sub>0</sub><br>र <sub>ु</sub>                  |                                 |               |
| (घ) यात्रा धारा 16 (iv)                                                                         | <b>रु</b> ०                                        |                                 |               |
| जिहां संवारी बनाई रखी जाती है                                                                   | •                                                  |                                 |               |
| (i) सवारी का प्रवर्ग<br>(उपदर्शित करें कि क्या मोटर<br>स्कृटर /श्रन्य मोपेड हैं /               | <br>कार/मोटर साइकिल/                               |                                 |               |
| ं (ii) उनकलेन्डर मासों (मासों के                                                                | भाग को सम्मिलित                                    |                                 |               |
| करके ) जिन के दौरान सवारी                                                                       |                                                    |                                 |               |
| में नियोजन के प्रयोजन के लिए                                                                    | _                                                  | ξo                              |               |
| (ङ) अन्य ःदें यदि कोई हों, ब्यौरे दीजि                                                          | ए। जुल                                             | ह०                              |               |
| वतन' णीर्षक के ग्रधीन शद्ध रकम<br>*सवारी भक्ता प्राप्त करने वाला कर्मचाी                        |                                                    | नहीं है ।                       |               |

|            |                  |                       |   | ·- | 317 VI 2    |
|------------|------------------|-----------------------|---|----|-------------|
| कम<br>सं o | *सम्पत्ति का पता | सकल<br>वाधिक<br>मूल्य |   | ,  | - ( রেফ্স 3 |
| 1          | 2                | 3                     | 4 | 5  | 6           |

<sup>1.</sup> जहां सुसंगत हो, निम्नलिखित भी कथित कीजिए।

<sup>(</sup>क) ग्रंश, यदि सह-स्वामी हो.

<sup>(</sup>ख) निजी क रबार या वृत्ति के लिए उपयोग में न तथा वया भनुपात

| Sec. 3(ii)]     | THE GAZE     | TTE OF IN             | DIA EXTRA                        | Y MIC                                      | 1220/47                                |
|-----------------|--------------|-----------------------|----------------------------------|--------------------------------------------|----------------------------------------|
| गृह-सम्पति से इ | ाय           |                       |                                  |                                            |                                        |
|                 |              | कटौतियां              |                                  | <u>.                                  </u> | गु <b>त</b> ' ग्राय /<br>ह∹ ि /        |
| मरम्मते         | हण<br>प्रभार | जधारों<br>पर<br>ब्याज | प्रन्य मदें<br>(ब्यौरे<br>दीजिए) | योग<br>(स्तम्भ 7<br>से 10 तक)              | हार /<br>(स्तम्भ 6<br>ऋण स्तम्भ<br>11) |

7 8 9 10 11 12

संकलित श्राय/हानि ह०..... त्रहण ग्रन्य सह-स्वामी (स्वामियों) का श्रंश ह०..... विवरणी के भाग I को ले जाया गया ग्रतिशेष ५०.....

## श्राय की विवरणी

प्ररूप मं० ३ क

सा० ५० र० सं०

श्रायकर प्रधिनियम, 1961

[नियम 12 (1) (ग)]

ग्रायकर प्रधिनियम की धारा 11 के प्रधीन छूट का दावा करने वाले व्यक्तियों के लिए (इनमें कम्पनियां सम्मिलित हैं)

निर्धारण वर्ष 19 ...

19.... को समाप्त होने बाला (वाले) पूर्ववर्ष

नाम--पता---

है-ियन (व्यष्टिक, व्यक्ति-संगम कंपनी आदि )

क्या निवासी हैं/निवासी हैं किन्तु मामूली तौर से निवासी नहीं हैं/ प्रनिवासी हैं---

भाग 1-क

धारा 11 (1) के उपबन्धों को प्रभावी करने से पूर्व श्राय का विवरण

ग्राय का शीर्ष

\*ग्रायया, हानि की रकम (यदि कुछ नहीं हो तो सिखिये "कुछ नहीं") हानि साख स्याही में दिशित कीजिये

रु०

\*\* 1.प्रतिभृतियों पर व्याज

(क) सरकारी प्रतिभृतिया

(ख) भ्रन्य

# 2. गृह सम्पति से अ।य (उपाबन्धf I)

3. कारबार के या वृत्ति के लाभ ग्रीर श्रमिलाभ सट्टे का कारबार से कोई श्राय (क) निजी कारबार या वृत्ति

या हानि (क), (ख) ग्रीर (ग)

(उपाबन्ध 2) पृथकतः कथित की <sup>गतं</sup> (ख)रजिस्ट्रीकृत फर्म के लाभों के सामने

जानी चाहिये।

में ग्रंग \*<sup>४ (ग)</sup> श्ररजिस्ट्रीकृत फर्म या

> व्यक्ति-संगम या व्यष्टि-निकाय के लाभो में भ्रंश।

\*\* 4. पूजी-श्रधिलाभ (क) श्रल्प कालिकपूजी-ग्रास्तियों से संबंधित

- (ख) अन्य पूजी आस्तियों से संबंधित
  - (i) भूमि या निर्माण या उनमें कोई ग्रधिकार
  - (ii) ग्रन्य

\*\* 5 ग्रन्य स्त्रोतों से श्राय (क) शाभांश

- (ख) प्रतिभृतियों पर व्याज से भिन्न व्याज
- (ग) धारा 12 (2) के श्रधीन प्रभायं श्राय
- (घ) ग्रन्थ मदें

## 6. भद 1 से 5 तक का योग

कटौती कीजिये: पूर्व तर वर्ष (वर्षी की प्रग्रानीत हानि (टिप्पण 1 देखिए)

- (क) सट्टे के कारबार में उर्भूत होने वाली द०
- (ख) किसी भ्रन्य कारबार या वृत्ति में उद्भूत होने बाली र०
- (ग) भ्रत्य कालिक पूंजी-भ्रास्तियों से सम्बन्धित ६०
- (ঘ) ग्रन्य पूंजी ग्रास्तियों से संबंधित হ৹

### भाग 1-- ख को ले जाया गया भ्रतिशेष

\*निवासी कम्पनी दशा में, विदेशों भ्राय की, यदि कोई र् हो, विशिष्टियां हर एक शीर्ष के मधीन पृथक-पृथक दी जानी चाहये।

\*\* व्यौरे पृथक पन्ने पर दीजिये।

टिप्पणो के लिये पु० 3 देखिये।

भाग 1---ख--कुल ग्राय का विवरण

भाग 1-- क से भ्रमानीत भ्रतिशेष

कटौती कीजिये:

 $\pounds$ (क) पूर्व वर्ष में श्रीर धारा 11 (।) के स्पष्टीकरण  $\P$ में निर्दिष्ट दशा में भारत में खैराती या धार्मिक प्रयोजनों के लिये प्रयक्त की गई रकम

†(ख) धारा 11 (।) (ग) के श्रधीन छूट योख रकम

@ (ग) यदिधारा 11 (2) में की सभी शर्ते पूरी हो जाएं तो विनिर्दिष्ट प्रयोजनों के लिये संचित या अलग रखी गई ग्राय। ... \*\*

जोड़िए भ्रतिशेष

- (घ) धारा 11 (3) के ग्रधीन प्रमार्य ग्राय
- (ছ) ग्राय, जिसकी बाबत धारा 13 के उपबन्धों के कार्यण धारा 11 के ग्रधीन छूट उपलब्ध नहीं है।

(उपाबन्ध 3)

## सकल कुल प्राय

ऋण: ग्रध्याय 6-के ग्रन्तर्गत कटौती योख रकम (भाग 11 वेलिए)

### कुल भ्राय

्रियोजनो के और प्रत्येक प्रयोजन के लिये प्रयुक्त की गई रकम के व्यौरे पृथक पन्ने परदीजिये 1 जहां धारा 11 (1) के स्पष्टीकरण के भ्रन्तगत विकल्पका प्रयोग किया जाए, वहां उस भ्रामय का पत्न, यदि पहले ही नभेजा जा चुका हो, साथ में संलवन होना चाहिए ।

†ब्धौरेपुथक पन्ने पर दीजिए।

@ जहां (ग) के लिए किसी कटौती का वाबा किया जाए वहां प्ररूप स० 10 में सूचना संगतन को जा सकती है। यदि सूचना पहले ही भेजी जा चुकी हो, तो उसकी एक प्रतिसंभरन की जानी चाहिए। इस प्रकार संचित या ग्रक्षग रखी गई ग्राय की बाबत निक्षेपों के विनिधानों से संबंधित व्यौरे गुथक पन्ने पर दिये जाने चाहिये।

\*\*जहां खैरातो या धार्मिक प्रयोजनों के लिये केबल भागत न्यास के अधीन धारित सम्पत्ति से व्युत्पन्न आय और मद् (क), (ख) और (ग) में की कटौतियों का योग आय के उस भाग से अधिक हो, जो ऐसे प्रयोजनों के लिये प्रयोक्तव्य है, वहां कटौती के लिये दावा इस प्रकार प्रयोक्तव्य आय की रकम तक सोमित होगा।

# भाग II प्रायकर प्रधिनियम, 1961 के प्रध्याय 6-क के प्रधीन कटौतियां

| (टिप्पण 2 वेखिए)                        | सकल रकम | ग्रर्हक रकम | कटौती की दर% | कटौती की रकम |
|-----------------------------------------|---------|-------------|--------------|--------------|
|                                         | रु०     | ₹ ०         | ₹०           | <b>र</b> ०   |
| , , , , , , , , , , , , , , , , , , , , | (1)     | (2)         | (3)          | (4)          |

- नर्भौद्योगिक उपक्रमो से लाभाग।
- (धारा 80ट)
- 2. ब्याज लाभांश, ग्रावि (धारा 80 ठ)
- 3. ग्रन्य मदें, यदि कोई हो।
- 4. कुल कटौती (भाग 1 ख को ले जायी गई)

भाग III — कुल ग्राय में सम्मिलित की गई ऐसी राणियाँ का विवरण जिनकी बाबत ग्रायकर संदेय नहीं है या जो ग्रायकर के रिवेट या कटौती के लिए ग्रहित हैं।

विशिष्टियां

रकम

- 1. कर-मुक्त प्रतिमृतियों पर व्याज (धारा 86-क)
- \*2. श्ररिजिस्ट्रीहत फर्म या व्यक्ति-संगम या व्यक्टि-निकाय की श्राय में का श्रंश [धारा 86(III) श्रौर (V)]
  - \* 3. भ्रत्य मदें, यदि कोई हों ।

भाग [ ] का योग

\*ब्यौरे दीजिये

\*भाग IV-राशियां जो भाग 1— कया 1— ख में सिम्मिलित नहीं की गई हैं श्रौर जिनके कराधेय न होने का दावा है।

विशिष्टियां

रकम

कराधेय न होने का कारण

भाग IV का जोड़

टिप्पणो के लिए पृष्ठ 3 वे लिये।

भाग V--स्रोत पर काटे गए कर ग्रीर संदत्त ग्रग्निम कर का विवरण

स्रोत पर काटा गया कर (कर---कटौती प्रमाणपत्र संलग्न किया जाए)

संदत्त श्रग्रिम कर

विशिष्टियां

भर की रकम संदाय की तारीख

रकम

प्रतिभृतियों पर ब्याज

भ्रन्य ब्याज

लाभांश कोई भ्रन्य ग्राय

योग

योग

टिप्पण: — यदि स्रोत पर कटौती किया गया कर भीर संदत्त भ्रग्निम कर का योग, जैसा कि भाग भ में दर्शाया गया है, भाग 1 में की कुल भ्राय पर प्रभाय कर से 500 रुपये से श्रिष्ठक से कम पड़ता हो तो शुद्ध देय कर की रकम इस विवरणी के दिए जाने के 30 दिन के भीतर केन्द्रीय सरकार के जमा-खाते में संदत्त की जानी चाहिए। संदाय या तो प्रत्यक्षतः भारतीय रिजर्व बैंक/भारतीय स्टेट बैंक/खजाने/उपखजाने में समुचित चालान पर किया जा सकेगा या "भ्रायकर विभाग" को संवेय उस रकम के लिए कास जैक काटा जा सकेगा भीर उसी रकम के लिए समुचित चालान के साथ भ्रायकर कार्यालय के काऊंटर पर परिदत्त किया जा सकेगा।

कुल आय परदेय शुद्ध कर का संदाय इस विवरणों के दिये जाने के भीतर न किए जाने पर, ऐमें कर के 50 प्रतिशत तक की शस्ति उद्ग्रहणीय होगी।

भाग VI—न्यास के कर्ता (कर्ताभ्रो) /संस्थापक (संस्थापकों) ग्रौर विद्यमान न्यासियों से संबंधित विशिष्टयों का विवरण

| कर्त्ता (कर्त्ताग्रो)/संस्थापक/ संस्थापकों) के नाम ग्रौर पते, यदि जीवित हों      |
|----------------------------------------------------------------------------------|
| तारीख, जिसको न्यास सृष्ट किया गया था                                             |
| उस/उन व्यक्ति (व्यक्तियों) के नाम जो पूर्व वर्ष (वर्षों) के दौरान न्यासी था (थे) |

#### सत्यापन

मैं सत्य निष्ठा पूर्व क यह और घोषित करता/करती हूं कि मुझको/व्यक्ति-संगम/ब्यष्टि निकाय/ कम्पनी को उक्त पूर्व वर्षों के दौरान, अपने नाम में या किसी अन्य व्यक्ति के नाम में किसी भी आहित से कोई अन्य आय प्रोद्दभूत या उद्भूत नहीं हुई या प्राप्त नहीं और मेरा/मंगम का/ब्यष्टि-निकाय का कम्पनी का, उक्त पूर्व वर्षों, के दौरान, आय का कोई अन्य स्त्रोत नहीं था।

मैं यह भौर घोषित करता/करती हूं कि मैं......की भपनी हैसियत में (पदाभिधान)

इस विवरणी को बना रहा/रही हूं भौर मैं इसे बनाने श्रौर सत्यापित करने के लिये सक्षम हूं। सारीख ..... हस्ताक्षर

महत्वपूर्ण: — सत्यापन हस्ताक्षरित करने से पूर्व हस्ताक्षरकर्ता को प्रपना समाधान कर लेना चाहिए कि विवरणी हर बात में सही ग्रीर पूर्ण हैं। (विवरणी में मिथ्या कथन करने वाला कोई व्यक्ति ग्रायकर ग्रीधिनियम, 1961 की धारा 277 के ग्रीधीन ग्रीभियोजन के दायित्वाधीन होगा, ग्रीर दोष सिद्धि पर कठिन कारावास से, जो मामूली तौर पर छह मास से न्यून नहीं होगा ग्रीर दो वर्ष तक का हो सकेगा, दण्डनीय हो गा)।

- सिन्पण:---1. हर एक प्रवर्ग के अधीन अप्रानीत हानि के मुजरा के लिए दावा मद 1 से 5 तक के योग में सम्मिलित को गई उसी प्रवर्ग की ग्राय के विस्तार तक ही किया जा सकेगा।
  - 2. जहां किसी फर्म या व्यक्ति-संगम या व्यष्टि-निकाय की विवरणी में श्रध्याय 6-क के श्रधीन कटौती का दावा किया गया है वहां उस मद की बाबत कटौती की कोई दावा फर्म के किसी भागीदार या संगम या निकाय के किसी सदस्य की विवरणी में नहीं किया जाएगा।
  - 3. सभी लागू प्रविष्टियां और उपाबन्ध भरे जाने चाहिए । यदि स्थान पर्याप्त नहीं है तो कृपया पृथक् पन्ने संलग्न कीजिए ।

| [PART I | <b>I</b> |
|---------|----------|
| D       | PART I   |

|              |                  |                          |            | उपा                                                                      | बन्ध 1गृह             |
|--------------|------------------|--------------------------|------------|--------------------------------------------------------------------------|-----------------------|
| कम<br>संख्या | *सम्पत्ति का पता | सकल वार्षिक <sub>।</sub> | वार्षिक म् | ्ल्य से कटौती                                                            | गुद्ध रकम<br>(स्तंभ 3 |
| WATE         |                  | <b>. मू</b> ल्य          | स्थानीय कर | नव-सिर्झिमत<br>सम्पत्ति/स्वयं<br>ग्रंधिमुक्त<br>सम्पत्ति के<br>लिए मोक । | ऋण स्तंभ              |
| 1            | 2                | 3                        | 4          | 5                                                                        | 6                     |

1

1226/54

<sup>\*</sup>जहां सुसंगत हो निम्नलिखित भी कथित कीजिए---

<sup>(</sup>क) ग्रंश, यदि सहस्वामी हो;

<sup>(</sup>ख) निजी कारबार या वृत्ति के लिए उपयोग में न लाया गया ग्रनुपात ।

|        |                   | फटौति              | यां                              | योग                   | <b>গুত্ত আ</b> য/हানি<br>– ( <b>ংবাদ ৪ স</b> হুণ |
|--------|-------------------|--------------------|----------------------------------|-----------------------|--------------------------------------------------|
| मरम्मत | संग्रहण<br>प्रभार | उधारों पर<br>स्याज | भ्रन्य मवें<br>(ब्यौरे<br>बोजिए) | (स्तंभ 7 से<br>10 तक) | - (स्तम ६ ऋण<br>स्तंभ 11)                        |
| 7      | 8                 | 9                  | 10                               | 11                    | 12                                               |

संकलित भ्राय/हानि ६० भ्रष्टण भ्रन्य सह-स्वामी (यों) का भ्रंश ६० विवरणी के भाग 1-क को लेजाया

₹৹

गया भ्रतिशेष

#### उपायन्ध २--खण्ड 1

- 19.... को समाप्त हुए पूर्व वर्ष के लिए कारबार या यृत्ति के लाभों ग्रीर श्रभिलाभों की विशिष्टियां
- लाभ श्रौर हानि लेखा के श्रनुसार लाभ श्रौर हानि (हानि लाल स्याही में दिशित कीजिए)

₽0

जोड़िए: (यदि उपर्युक्त ग्रंश हानि है, घटाइए)

- 2. पूर्वतरवर्षों की हानियां, जो लाभ और हानि लेख में विकलित हैं
- कोई कराधेय लाभ या श्रिभिलाभ जो उपयुंक्त में सम्मिलित नहीं किया गया है
  - 4. ड्बन्त ऋणों के लिए मारक्षितियां
  - 5. म्रारक्षितियां या व्यवस्था जो कटौती किए जाने योख्य नहीं है
  - 6. ग्रारक्षित या ग्रन्य निधियों में जमा ब्याज
  - 7. खैरात या उपहार के प्रकार के व्यय
  - 8. भायकर, शास्ति, भादि
  - 9. पुंजीगृक्ष व्यय के प्रकार का व्यय
  - 10. अवक्षयण भौर / या विकास रिबेट
- 11. कारबार या वृत्ति के प्रयोजन के लिए भागत: प्रयुक्त हुं झास्तियों की मरम्मत और बीमा
- 12. वैज्ञानिक अनुसंधान पर व्यय या किसी वैज्ञानिक अनुसंधान संगम आदि को संदत्त राशियां
  - 13. भारंभिक व्यय
  - 14. खनिजों के पूर्वेक्षण के लिए ग्रीर उनके विकास पर व्यय
- 15. म्रातिच्य-ध्यय, जो धारा 37(2) या (2क) या (2ख) के म्रधीन मनुजेय रकम से मधिक है

- \*16 (क) अतिथि-गृहपर व्ययजो 37(3) या (4) के अञ्चोन अनुक्रेय रकम से अधिक है
  - (ख) विज्ञापन या यात्रा पर व्यय जो श्रायकर नियम 1962 हे नियम 6-क, 6ख श्रौर 6घ के साथ पठित घारा 37 (3) के श्रधीन भन्जीय रकम से श्रधिक है
  - (ग) व्यय, जो ग्रायकर नियम 1962 के नियम 6घष के साथ पठित धारा 40-क (3) के अधीन ग्रनुकोय नहीं है
- 17. राशियां जो धारा 40क (i), (ii), (ii), (iv) श्रीर (v) के सधीन कटौती योग्य नहीं है
- 18. (क) धारा 40(ग) (i) भौर (ii) में निर्दिष्ट व्याय भौर मोक
  - (ख) धारा 40क (2) में निविष्ट व्यय्
  - \*19. ग्रन्य व्ययं जो धारा 28 से 44 के ग्रंधीन ग्रनुज्ञेय नहीं है
    - 20. ग्रास्तियों के विकय पर हानि जैसी बहियों के प्रनुंसार है
  - \*21. निम्नलिखित के ग्रधीन प्रभाय लाभों की रकम--
    - (क) धारा 41(2) घीर 41(2क) (समापन प्रभार).
    - (ख) धारा 41(1), (3), भीर (4)
    - 22. मद 1 से 21 तक का योग (भ्रग्रानीत)

घटाइए: (जोड़िए, यदि उर्युपनतं यौग ऋगात्मकं मंक है )

23. माय जो "कारबार या वृत्ति के लाम भौर मिमलाम " से भिन्न शीर्षों के ब्रधीन प्रभार्य हो, या जो किसी पूर्वत्तर वर्ष में पहले ही कर से प्रभारित कर वी गई हो

\*बौरे वीजिए।

- 24. (क) धारा 40(ग) में निर्दिष्ट रक्षम का अपवर्जन करके, कारबार या वृत्ति के प्रयोजनों के लिए भागतः प्रयुक्त ध्रास्तियों की मरम्मत तथा बीमें पर व्यय जिनके संबंध में यह दावा किया गया है कि वे धारा 38(2) के अधीन युक्तियुक्त कटौती हैं
  - (ख) व्यय, जिनके सम्बन्ध म यह दावा किया गया कि है वे घारा 40(ग)(i) ग्रीर (ii) ग्रीर 40-क(2) के ग्रधीन युक्तियुक्त हैं
    - 25. अन्ज्ञेय अवक्षयण, जिसके अन्तर्गत अनामेलित अवक्षयण-आता है
  - \*26. घारा 32 (1) (iii) के श्रधीन समाप्त मोक
    - 27. पुनर्वासन-मोक (धारा 33ख)
- \*28 (क) वैज्ञानिक अनुसंधान पर व्यय या वैज्ञानिक अनुसंधान संगम, आदि को संदस राशियां, धारा 35 के अधीन अनुज्ञेय विस्तार तक
- (ख) धारा 35(क) के भ्रधीन भ्रनुज्ञेय पेटेंटो या प्रतिलिप्यधिकारों पर पंजीगत व्यय का भाग
  - 29. निर्यात बाजार विकास मोक (धारा 35-ख)
  - 30. ग्रास्तियों के विकय पर लाभ, जैसा बहियों के ग्रनुसार है
  - \*31 कोई अन्य अनुज्ञेय व्यय, मोक या कटौती

# 32. मद 23 से 31 तक का योग

\*डयौरा वीजिए।

33. शुद्ध लाभ (या हानि) विवरणी के भाग 1-के को ले जाया गया (मद 22 ऋण मद 32)

\*ब्यौरे पृथक् पन्ने पर दीजिए ।

टिप्पण:—(1) यदि लेखा लेखा की वाणिज्यिक पद्धति पर रखे जाते हैं तो विनिर्माण लेखा या ब्यापार लेखा लाभ और हानि लेखा तथा तुलन पत्न की प्रति अवश्य संलग्न की जानी चाहिए। यदि लेखा किसी धन्य पद्धति पर रखे जाते हैं तो पद्धति का विवरण विया जाना चाहिए भीर किसी ऐसे विवरण की जो वाणिज्यिक लेख पद्धतियों में लाभ भौर हानि लेखा तथा तुलन पत्न का तत्संवादी है, प्रति अवश्य संलग्न की जानी चाहिए।

यदिलेखाओं की संपरीक्षाकी जाती है तो संपरीक्षक की रिपोर्ट की प्रति संपरीक्षत लेखाओं के एक विवरण सहित संलक्ष्म की जानी चाहिए।

(2) जहां निर्धारिती किसी अन्य कारबार या वृत्ति के अतिरिक्त सट्टे का कारबार करता है वहां सट्टा कारबार की बाबत मध 1 से 33 तक की विशिष्टियां वहां तक, जहां तक वे सुसंगत हों पृथकः रूप से दी जानी चाहिए।

| ľP  | ART | П.   |
|-----|-----|------|
| 14. | Ww1 | 11/- |

1226/60

उपावन्ध 2-खंड 2--- प्रवक्षयण

धारा 34(1) के श्रधीन

| क्रम<br>संख्या | भ्रास्तियों<br>का विवरण | (।) विद्यमान<br>ग्रास्तियों को घटा<br>कर ग्रवलिखित<br>मूल्य (॥) परि-<br>बंधनों परिवर्त्तनों<br>ग्रादि की<br>वास्तविक लागत |   | णुद्ध रकम (स्तंभ<br>3 ऋण स्तंभ 4) |   |
|----------------|-------------------------|---------------------------------------------------------------------------------------------------------------------------|---|-----------------------------------|---|
| 1              | 2                       | 3                                                                                                                         | 4 | 5                                 | 6 |

<sup>\*</sup>दो पा 0 शी 0 पा 0 पहले लिखिए

<sup>@</sup>प्रा 0 मध 0 प्र 0 भव 0 पहले लिखिए

<sup>@</sup> प्रवक्षयण जो धारा 37(4)(11) याधारा 40(क) (प्र) या धारा 40(ग) (11) के प्रधीन कटौती के रूप में अनुक्रोय नहीं दी इस विवरण से अपविजत कर दिया जाना चाहिए।

तथा विकास-रिबेट अपेक्षित विशिष्टयों का विवरण

| कार्यकृत दिनों<br>की संख्या | कार्यकृत दिनों<br>की संख्या<br>दो पारी/<br>तीन पारी<br>* | दावाकृत<br>प्रारम्भिक/<br>प्रसामान्य<br>ग्रवक्षयण<br>@ | दावाकृत<br>श्रतिरिक्त<br>पारीमोक,<br>दो पारी/<br>तीन पारी | दावाकृत विकास-<br>रिबेट (दरें % भी<br>उपदर्शित कीजिए) | दिप्पणियां<br>@@ |
|-----------------------------|----------------------------------------------------------|--------------------------------------------------------|-----------------------------------------------------------|-------------------------------------------------------|------------------|
| 7                           | 8                                                        | 9                                                      | 10                                                        | 11                                                    | 12               |

योग

कुल दावाकृत ग्रवक्षयण (स्तंभ 9+10) रू० कुल दावाकृत विकास-रिबेट (स्तंभ 11) रु०

## उपायनध 3--खण्ड 1

न्यास या संस्था की सभी निष्ठियों के विनिधान का, जैसे कि वे पूर्व वर्ष (वर्षा के श्रंतिम दिन को थे, दिशित करने वाला विवरण।

भाग क—उन समुत्थानों में विनिधान, जिनमें धारा 13(3) में निर्दिष्ट ब्यक्ति पर्याप्त रूप से हितबद्ध हैं।

| क्रम<br>संख्या | समुस्थान<br>कानाम<br>श्रोर पता         | जहां समुत्थान<br>कम्पनी है, धारित<br>शेयरों की संख्या<br>ग्रीर वर्ग | विनिधान का<br>त नाममात्र मूल्य                                   | विनिधान<br>से भ्राय | क्या स्तम्भ 4 में की रकम समुख्यान की पूर्ववर्ष के दौारन पूजी के 5% से प्रधिक हैं, हां/नहीं में उत्तर वें |  |
|----------------|----------------------------------------|---------------------------------------------------------------------|------------------------------------------------------------------|---------------------|----------------------------------------------------------------------------------------------------------|--|
| 1              | 2                                      | 3                                                                   | 4                                                                | 5                   | 6                                                                                                        |  |
| 1              |                                        | <del></del>                                                         |                                                                  | <del></del>         |                                                                                                          |  |
| : <b>2</b>     |                                        |                                                                     |                                                                  |                     |                                                                                                          |  |
| 3              |                                        |                                                                     |                                                                  |                     |                                                                                                          |  |
| 4              |                                        |                                                                     |                                                                  |                     |                                                                                                          |  |
|                |                                        |                                                                     | योग                                                              |                     |                                                                                                          |  |
|                |                                        |                                                                     | भाग खग्रन्य                                                      | वेनिधान             |                                                                                                          |  |
| क्रम सं        | स्या समुत्थान<br>'मता                  | का नाम धौर                                                          | जहां समुत्थान कम्पनी है,<br>धारित शेयरों की संख्या<br>ध्रौर वर्ग |                     | विनिधान का नाम मान्न<br>मूल्य                                                                            |  |
| '1             |                                        | 2                                                                   | 3                                                                |                     | 4                                                                                                        |  |
| 1              |                                        |                                                                     |                                                                  |                     |                                                                                                          |  |
| 2              |                                        |                                                                     |                                                                  |                     |                                                                                                          |  |
| 3              |                                        |                                                                     |                                                                  |                     |                                                                                                          |  |
| 4              |                                        |                                                                     |                                                                  |                     |                                                                                                          |  |
|                | ************************************** |                                                                     | योग                                                              |                     |                                                                                                          |  |
|                |                                        |                                                                     |                                                                  |                     |                                                                                                          |  |

#### उपाबम्ध 3---खण्ड 2

श्राय, जिसकी बाबत धारा 13 के उपबन्धों के कारण धारा 11 के श्रमीन छूट उपलब्ध नहीं है।

प्रश्न 1. क्या इस मामले में श्रायकर अधिनियम की धारा 13(2) के निम्नलिखित उपवन्ध लागू होते हैं:---

| खण्ड (क)                  | हां /न <b>हीं</b>  |
|---------------------------|--------------------|
| खण्ड (ख)                  | हां /नहीं          |
| खण्ड (ग)                  | हां /न <b>ही</b> ं |
| खण्ड (घ)                  | हां/नहीं           |
| <b>অ</b> ण्ड ( <b>ছ</b> ) | हां/ <b>नहीं</b>   |
| खण्ड (च)                  | हां/न <b>हीं</b>   |
| <b>ৰ</b> ण্ড (छ)          | हा /नहीं           |

प्रश्न 2. यदि इस उपाबन्ध के खण्ड 1 के भाग क में कोई प्रविष्टि या प्रविष्टियां है/हैं तो क्या उन प्रविष्टियों में से किसी के सामने स्पंभ 6 में उत्तर स्वीकारात्मक है हा/नहीं

भाय की रकम जिसकी बाबत धारा 11के भ्रधीन छूट समपहृत है,

रुपये---

मामला I: जहां प्रश्न 1 या प्रश्न 2 या दोनों के सामने किसी भद के सामने उत्तर हां है बहां इस विधरणी के भाग 1 क से भाग 1 ख को अग्रनीत सम्पूर्ण रकम लिखिए। निमम्निलिखित टिप्पण देखिए

मामला II: जहां प्रश्न 1 की सभी मदों के सामने ग्रीर प्रश्न 2 के सामने भी उत्तर 'नहीं' है ग्रीर इस उपाबन्ध के खण्ड 1 के भाग क में कोई प्रविष्टि या प्रविष्टियां हैं वहां खण्ड 1 के भाग क के स्तंभ 5 में रकमों का योग लिखिए। जहां ऐसे योग में भारतीय कंपनी (कंपनियों) में शेयरों पर लाभांशों के रूप में कोई ग्राय सम्मिलित हैं वहां उस रकम में से ऐसे लाभांशों की बाबत श्वारा 80-ठ के ग्रधीन कटौतियों के रूप में दावाकृत रकम घटा दी जानी चाहिए। निम्नलिखित टिप्पण देखिए।

मामला III : जहां प्रथन 1 की सभी मदों के सामने और प्रथन 2 के सामने भी उत्तर 'नहां' है भीर इस उपायन्य के खण्ड 1 के भाग क में कोई प्रविष्ट नहीं है वहां 'कुछ नहीं' लिखें।

टिप्पण: -- रकम जो यथास्थिति मामला I या मामला II में लिखी जानी है विवरणी के भाग 1 ख की मद (क), (ख) श्रीर (ग) के सामने कटौतियों के रूप में दावाकृत रकमों के योग से भिक्षक नहीं होनी चाहिए।

#### उपायन्ध 4

भायकर श्रधिनियम 1961 की घारा 133 के श्रधीन दी जाने वाली विवरणी की विविध्यां उन सभी व्यक्तियों के नामों श्रौर पतों का विवरण जिनको निर्धारिती ने पूर्व वर्ष (वर्षों) में 400 रुपए से श्रधिक किरोया, ब्याज, कमीशन, स्वामिस्व या दलाली या कोई वार्षिकी (उस वार्षिकी से भिन्न वार्षिकी जो 'वेतन' शीर्ष के श्रधीन कराधेय नहीं है । संदत्त की है शौर ऐसे सब संदायों की विशिष्टियां।

कम पाने वाले का संदाय का प्रकार संदत्त रकम संदाय की तारीख प्रतिवासी को संदाय की दशा संख्या नाम ग्रीर पता में क्या कर की स्रोत पर फटौती की गई है ग्रीर केन्द्रीय सरकार के खाते में संदत्त कर दिया गया है

2 1 3 4 5 6

> (2) प्रारूप सं० 10 के स्थान पर निम्नलिखित प्ररूप प्रतिस्थापित किया जाएगा, भ्रर्थातु :---

> > ''प्ररूप सं० 10"

(नियम 17 देखों)

मायकर प्रधिनियम, 1961 की धारा 11 (2) के अधीन घायकर प्रधिकारी को सूचना सेवा में,

(न्यास का नाम)

न्यासियों द्वारा पारित संकल्प (प्रति अनलग्न) द्वारा यह विनिश्चय किया गया है कि न्यास को 19.. .......19.....पश्चातुवर्ती पूर्व वर्ष (वर्षों) से सुसंगत पूर्व वर्ष (वर्षों) के लिए भ्राय में से........रु० की रकम/न्थास की भाग का........प्रतिशत ऐसी राशि जो पूर्व वर्ष (वर्षों) की समाप्ति पर उपलब्ध है.....को समाप्त होने वाले पूर्व वर्ष (वर्षों) तक न्यास के निम्नलिखित प्रयोजनों :--

(1)...............

(2).....

ग्रादि

श्रायकर ग्रधिकारी,

को कार्यान्यित करने के लिए न्यासियों को पर्याप्त निधियां संचित करने में समर्थ बनाने के लिए मचित या पृथक् रख दी जानी चाहिए ।

- 2. प्रत्येक पूर्व वर्ष \* की समाप्ति से प्रारम्भ होने वाले छह मास के मवसान से पूर्व इस प्रकार मंचित या पृथक् रखी गई राशि—-
  - (i) लोक ऋण अधिनियम, 1944 की धारा 2 के खंड (2) में यशा परिभाषित किसी सरकारी प्रतिभृति में या किसी श्रन्य प्रतिभृति में, जो केन्द्रीय सरकार द्वारा स निमित्त अनुमोदिन की जाए, विनिहित की गई है/की जाएगी,
  - (ii) डाकवर बचत बैंक [जिसमें डाकघर (सायधि निक्षेप) नियम, 1970 के आधीन किए गए निक्षेप सम्मिलित हैं] या किसी बैंककारी कम्पनी जिसको बैंकिंग विनियमक अधिनियम, 1949 लागू होता है (जिसमें उस अधिनियम की धारा 51 में निर्दिष्ट कोई बैंक या बिंकिंग संस्था सम्मिलित है) या किसी सहकारी सोसाइटी के जो बैंकिंग का कारवार चला रही है, (जिसमें सहकारी भूमि बन्धक बैंक या सहकारी भूमि विकास बैंक सम्मिलित हैं) किसी खाते में निक्षिप्त की गई है या की जाएगी, या,
  - (iii) किसी वित्तीय निगम के खाते में, जो भारत में औद्योगिक विकास के लिए बीर्घकालिक वित्त की व्यवस्था करने में लगा है और जो केन्द्रीय सरकार द्वारा धारा 36 की उप-धारा (1) के खंड (viii) के प्रयोजनों के लिए प्रनुमोदित है, निक्षिप्त की गई है/ की जाएगी ।
- 3. त्याम के वार्षिक लेखाओं की प्रतियां, विनिधानों (जिसमें निक्षेप सम्मिलित हैं) धौर इस प्रकार संचित या पृथक् रखे गए धन के उपयोग यदि कोई हों, के ब्यौरों सहित धापको प्रत्येक सुसंगत पूर्व वर्य की समाप्ति से प्रारम्भ होने वाले छह मास के घवसान से पूर्व या ऐसे पूर्व वर्ष से घव्यव- हित ग्रगल जून के 30वें दिन से पूर्व, जो भी पश्चात्वर्ती हो, दे दी जाएगी।
- 4. यह निवेदन किया जाता है कि हमारे द्वारा श्रायकर श्रधिनियम, 1961 की धारा 11(2) में श्रधिकथित शर्तों के अनुपालन को दृष्टि में रखते हुए उस धारा की प्रसुविधा न्यास के ऊपर यथार्थणित संचित या पृथक रख दी गई आय की बाबत निर्धारण में दी जा सकेगी।

|       | ( <i>®</i> हस्ताक्षर<br>पदाभिधान |  |
|-------|----------------------------------|--|
| तारीख | पता                              |  |

- टिप्पण :-- @ (1) यह भुचना न्यासी द्वारा हस्ताक्षरित होनी चाहिए।
  - (2) ग्रसमुचित शब्दों को काट वीजिए।
  - \* (3) जहां विभिन्न श्राय स्रोतों के लिए विभिन्न पूर्व वर्ष हैं वहां, यहां निर्देश उस पूर्व वर्ष से है जिसका अन्त में श्रवसान होता है।";

(3) प्ररूप सं० 13 में, 'िक घाय का 75 प्रतिशात से भन्यून, उक्त ग्रिधिनयम की धारा II की उपधारा (3) के साथ पठित उपधारा (I) द्वारा यथा भपेक्षित, पूर्त या धार्मिक प्रयोजनों के लिए उपयोजित किया जाएगा" शब्दों, भंकों भीर कीष्ठकों के स्थान पर निम्नलिखित प्रतिस्थापित किया जाएगा, श्रर्थात् :—

''मेरे पास ऐसी प्रत्याशा करने का कोई कारण नही है कि ऐसा ब्याज निकट ग्रागामी तीन निर्धारण वर्षों में से किसी के लिए, ऐसी छट के लिए ग्रहिंत नहीं होगा।'' ;

(4) प्ररूप मं० 13क में, "िक न्यास की श्राय का 75 प्रतिशत से श्रन्यन, उक्त श्रिधिनियम की धारा II की उपधारा (3) के साथ पठित उपधारा (I) द्वारा यथा श्रपेक्षित, पूर्त या धार्मिक प्रयोजमों के लिए उपयोजित किया जाएगा" शब्दों, श्रंकों श्रौर कोष्ठकों के स्थान पर निम्नलिखित प्रतिस्थापित किया जाएगा, श्रर्थात् :—

''मेरे पास ऐसी प्रत्याणा करने का कोई कारण नही है कि ऐसा ब्याज निकट ग्रागामी तीन निर्धारण वर्षों में से किसी के लिए, ऐसी छूट के लिए ग्रहित नहीं होगा।";

(5) प्ररूप संख्या 14 में, "कि आय का 75 प्रतिशत से अन्यून उक्त अ िनयम की धारा II की उपधारा (3) के साथ पठित उपधारा (I) द्वारा यथा अपेक्षित पूर्त या धार्मिक प्रयोजनों के लिए उपयोजित किया जाएगा" शब्दों, अंकों, संक्षेपाक्षर और कोष्ठकों के स्थान पर निम्नलिखित प्रतिस्थापित किया जाएगा, अर्थात् :—

"मेरे पास ऐसी प्रत्यामा करने का कोई कारण नहीं है कि ऐसे लाभांग निकट आगामी तीन अर्थों में से किसी के लिए एसी छट के लिए प्रहित नहीं होंगे।"

(6) प्ररूप संख्या 14 क में "कि आय का 75 प्रतिशत से अन्यून उक्त अधिनियम की धारा 11 की उपधारा (3) के साथ पठित उपधारा (11) द्वारा यथा अपेक्षित पूर्त या धार्मिक प्रयोजना के लिए उपयोजित किया जाएगा" शब्दों, अंकों, संक्षेपाक्षर और कोष्ठकों के स्थान पर निम्नलिखित प्रतिस्थापित किया जाएगा, अर्थात् :—

"मेरे पास ऐसी प्रत्याशा करने का कोई कारण नहीं हैं कि ऐसे लाभांश निकट श्रागामी तीन वर्षों में से किसी के लिए छूट के लिए श्रहित नहीं होंगे।"

[सं॰ 49 /का॰ सं॰ 141(1)/70-टी॰ पी॰ एल॰]

भार० भार० खोसला, सचिव, केन्द्रीय प्रत्यक्ष कर बोर्ड ।